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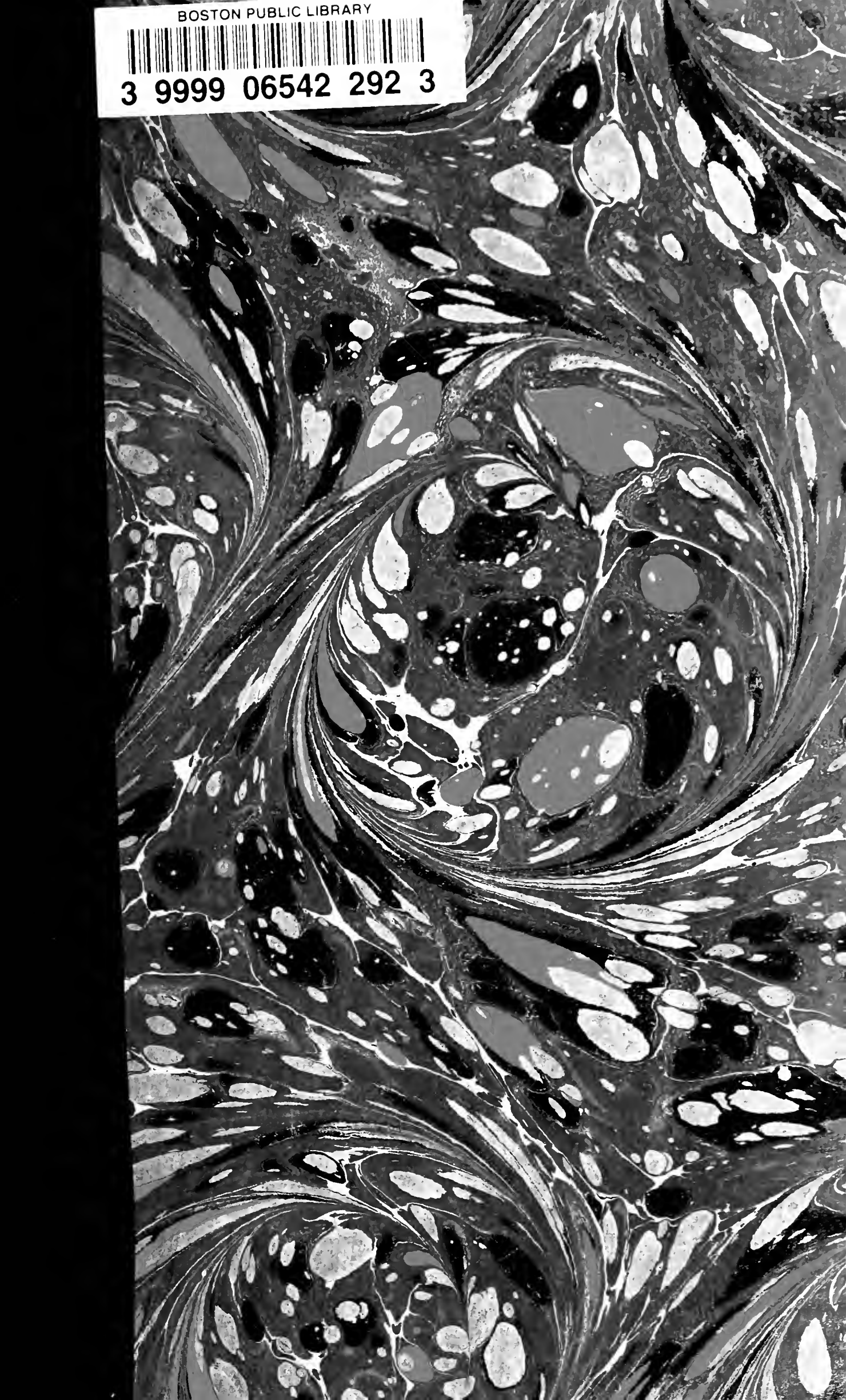

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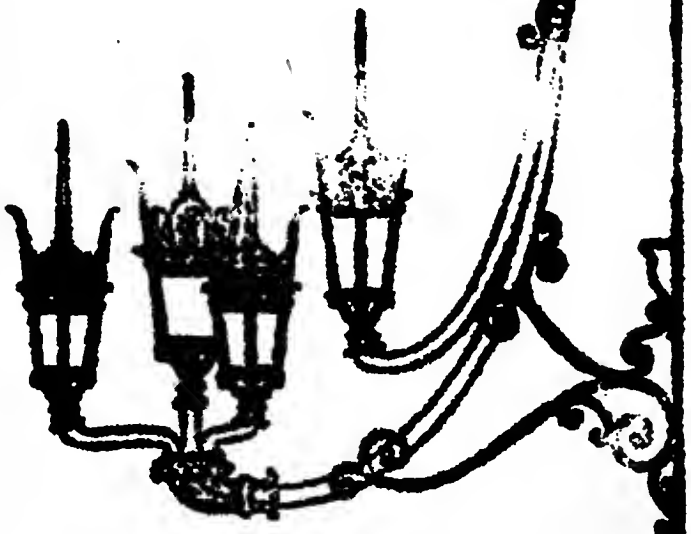

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TWENTIETH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF

THE CITY OF BOSTON

AND

County of Suffolk.

AUGUST, 1833.

BOSTON:

J. H. EASTBURN, CITY PRINTER.

1833.

1583-4

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CITY OF BOSTON.

Office of the Auditor of Accounts,
August 15th, 1833.

The Auditor of Accounts respectfully asks leave to lay before the City Council the Annual Financial Report, for the year which commenced May 1st, 1831, and terminated April 30th, 1832. The Documents herewith submitted, marked A. B. C. and D consecutively, present statements of the Appropriations, Income, Expenditures, and variations of the City Debt, during that year.

The aggregate amount of the Expenditures of the City during that year, as appears by the statement marked C. was - - - 350,807 00

The funds availed of to meet these Expenditures, were derived from the following sources, viz.

Income from Rents, from Interest, from the County, from State Paupers, &c. &c. - 89,905 44

Amount carried forward 89,905 44

Amount brought forward		89,905 44
Income from Taxes received during the year - - - - -		224,477 05
Amount due the Committee on the Reduction of the City Debt, being funds received for their account		16,400 15
Loan authorized by the City Council, towards defraying the expense of widening Washington Street -		7,000 00
Amount unpaid of the Loans negociated in anticipation of the Taxes		13,243 18
Making the actual Receipts of the City, which were availed of, during that year, to meet its expenditures		351,025 82
From which deduct the amount of Expenditures, as before stated -		350,807 00
And the balance is the amount of money which was actually on hand, in the City Treasury, on the first day of May, 1832, say - - -		$218 82

On examination of the statement marked D. it will be seen that the entire amount of the City Debt, on the first day of May, 1831, was 880,330 75

That, during the financial year which commenced on that day, a portion of the City Debt was paid off, and cancelled, amounting to 262,950 00

Amounts carried forward	262,950 00	880,330 75

Amounts brought forward	262,950 00	880,330 75
And, in the progress of the same year, other Loans were negociated, under orders of the City Council, amounting to -	199,743 18	
Making an actual reduction of the City Debt, during that year, in the amount of - - - -		63,206 82
And leaving the aggregate amount of the funded Debt of the City, on the first day of May, 1832, -		$817,123 93
The amount of Notes and Bonds payable to the City, in the City Treasury, on the first day of May, 1831, was - - - - -		234,095 70
Of this amount there was paid in, during that financial year, the sum of -	72,489 02	
And new Bonds and Notes were received, amounting to	14,128 07	
Making an actual decrease of this property, to the amount of -		58,360 95
And leaving the amount of Bonds and Notes held by the City, on the first day of May, 1832 - -		175,734 75

The whole amount of the City Debt, on the first day of May, 1832, was, as before stated - - -	817,123 93
From which may be deducted, the amount of Bonds and Notes held by the City, on that day - -	175,734 75
And the actual balance remaining against the City, at that time, was	$641,389 18

The Auditor cannot forbear, in this connexion, to express the extreme regret he feels, that so much delay should have taken place, in the presentation of this Report. Under the Ordinance establishing this Department, it was his duty to have submitted this Report to the City Council, at an early day in the last financial year. The death of the late City Treasurer, which had then recently occurred, and which involved the necessity of some changes in the financial operations of the City, tended, at that time, to delay the completion of this Report :—and, subsequently, the temporary performance of the business of Clerk of the Common Council, and the still more engrossing duties of Secretary of the Board of Commissioners of Health, in a moment of considerable excitement in relation to the disease which was prevalent during the last season, (which duties were performed by the present incumbent of this office) have caused such a delay in the preparation of these documents, as has been the source of more regret to

him, than any thing that has occurred since he has had the honor to hold this office. He trusts that the Report, as now presented, will be satisfactory to the City Council;—and that the reasons assigned for this delay will, at least, exempt him from censure on this subject.

All which is respectfully submitted.

WILLIAM HAYDEN, Jr. *Auditor.*

In Common Council, August 15, 1833.

Read, and thereupon ordered, that the Auditor of Accounts be, and he is hereby authorized to cause seven thousand copies of the Annual Report of the receipts and expenditures of the financial year which closed on the thirtieth day of April, 1832,—and the estimates of the succeeding year—together with a particular statement of all City property to be printed and distributed for the information of the Inhabitants.

Sent up for concurrence.

JOHN P. BIGELOW, *President.*

In the Board of Aldermen, August 19, 1833.

Read and concurred.

CHARLES WELLS, *Mayor.*

(A.)

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the first day of May, 1831, and closed on the thirtieth day of April, 1832.

For Salaries of the Instructers of all the Public Schools, except the Primary Schools ;—		
Original Appropriation -	28,000 00	
Subsequently added - -	1,400 00	
		29,400 00
For the Primary Schools ;— - -		
Original Appropriation -	16,000 00	
Subsequently added - -	500 00	
		16,500 00
For repairs, fuel, and other contingent expenses of the Schools, including extensive alterations of several of the School Houses, and new Apparatus for the Schools ;— - - - -		
Original Appropriation - -	8,000 00	
Subsequently added - -	1,100 00	
		9,100 00
For repairs of Public Buildings ;—		
Original Appropriation - -	1,500 00	
Subsequently added - -	900 00	
	2,400 00	
Subsequently withdrawn - -	100 00	
		2,300 00
Amount carried forward		57,300 00

Amount brought forward		57,300 00
For the erection of Stores on Rainsford Island ;—		
Original Appropriation	2,000 00	
Subsequently withdrawn	400 00	
		1,600 00
For care and repairs of Burial Grounds, Public Tombs and Funeral Cars ;—		
Original Appropriation - -	500 00	
Subsequently withdrawn - -	200 00	
		300 00
For the erection of Public Tombs - -		1,200 00
For the purchase of a Primary School House, on the Neck Lands - - - - -		400 00
For care and improvement of the Lands belonging to the City, and preparing them for sale -		3,000 00
For completing the Dyke on the Neck Lands, east of Washington Street		1,500 00
For completing the filling of the Mill Creek ;—		
Original Appropriation - -	1,000 00	
Subsequently withdrawn - -	950 00	
		50 00
For the gradual reclaiming and improvement of the Flats at the bottom of the Common, West of Charles Street ;—		
Original Appropriation - -	1,800 00	
Subsequently withdrawn - -	400 00	
		1,400 00
For paving and repair of Streets ;—		
Original Appropriation -	22,000 00	
Subsequently added - -	2,500 00	
		24,500 00
For Widening Streets ;—		
Original Appropriation - -	15,000 00	
Subsequently added - - -	7,000 00	
		22,000 00
For Salaries of all City and County Officers ;—		
Original Appropriation - -	25,000 00	
Subsequently added - - -	800 00	
		25,800 00
For the City Watch ;—		
Original Appropriation - -	11,400 00	
Subsequently withdrawn - -	250 00	
		11,150 00
Amount carried forward,		150,200 00

Amount brought forward		150,200 00
For Lamps, Oil, and Superintendence ;—		
Original Appropriation - -	13,000 00	
Subsequently added - -	1,900 00	
		14,900 00
For the Fire Department, exclusive of Engine Houses ;—		
Original Appropriation - -	8,000 00	
Subsequently added - -	500 00	
	8,500 00	
Subsequently withdrawn - -	1,600 00	
		6,900 00
For the erection, rent, and repairs of Engine Houses ;—		
Original Appropriation - -	2,000 00	
Subsequently added - -	400 00	
		2,400 00
For Bells and Clocks ;		
Original Appropriation - -	700 00	
Subsequently added - -	110 00	
		810 00
For Constables ;—		
Original Appropriation - -	1,000 00	
Subsequently withdrawn - -	100 00	
		900 00
For care and improvement of the Common, Malls, Copp's Hill and Fort Hill ;— - -		1,500 00
For Common Sewers, Wells, and Pumps ;—		
Original Appropriation - -	4,000 00	
Subsequently added - -	800 00	
		4,800 00
For building Reservoirs - - - -		3,000 00
For the Payment of the Annuity for the purchase of George's and Lovell's Islands in Boston Harbor . - - - - - - -		400 00
For Payments for Militia Duty, under a Law of the Commonwealth ;—		
Original Apropriation - -	2000 00	
Subsequently withdrawn - -	610 00	
		1,390 00
Amount carried forward		187,200 00

Amount brought forward,		187,200 00
For Printing and Stationary ;—		
Original Appropriation - -	2,000 00	
Subsequently added - -	100 00	
		2,100 00
For the Internal Health Department ;—including sweeping the Streets, and removing House Dirt, and other nuisances ;—		
Original Appropriation - -	12,000 00	
Subsequently added - -	1,800 00	
		13,800 00
For the External Health Department ;—expenses of Quarantine, except Salaries ;—		
Original Appropriation - -	1,200 00	
Subsequently added - -	1,300 00	
		2,500 00
For the Overseers of the Poor - - -		14,000 00
For the Directors of the House of Industry -		20,000 00
For the House of Reformation - - -		6,500 00
For the County of Suffolk :—including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries ;—		
Original Appropriation - -	31,500 00	
Subsequently withdrawn - -	2,000 00	
		29,500 00
For the payment of Interest on the Public Debt of the City - - - - - -		44,000 00
For the Reduction of the Principal of the Public Debt of the City - - - - -		20,000 00
For Incidental Expenses, and Miscellaneous claims ;—not justly chargeable to any of the foregoing heads of Appropriation - - -		4,000 00
For a Reserved Fund ;—to be applied to such purposes as the City Council may deem proper, subsequently to the passage of the annual appropriation bill —		
Original Appropriation - -	4,000 00	
Subsequently withdrawn - -	4,000 00	
Aggregate amount of the Appropriations, for the financial year, 1831–32 - - - -		$343,600 00

Office of the Auditor of Accounts, August 15th, 1833.

WILLIAM HAYDEN, Jr Auditor.

(B.)

STATEMENT OF THE INCOME of the City of Boston, applicable to the annual expenditures of the City, during the financial year, which commenced on the first day of May, 1831, and closed on the thirtieth day of April, 1832.

Income from Rents :—

Amount received for rents of Stalls, Cellars, and Stands, and for use of the Public Scales, at Faneuil Hall Market, viz :		
For Rents of Stalls, -	18,059 51	
For Rents of Cellars -	4,625 52	
For Stands near the Market	516 25	
For use of the Public Scales	124 67	
	23,325 95	
Rent of Hall over the Market	1,630 00	
For Lobster Stands -	27 00	
Rent of Fish Stall - -	20 00	
		25,002 95
Amount received for Rents of the City Hall, viz :		
For the Post-Office and Reading-Room, -	1,900 00	
For Offices in the Basement	1,087 00	
For the Cellars - -	1,215 00	
Amounts carried forward,	4,202 00	25,002 95

Amounts brought forward	4,202 00	25,002 95
Deduct amount of Rent of City Hall, over $3,500, carried to credit of the Committee for the Reduction of the City Debt, under an Order of the City Council,	702 00	
		3,500 00
Rent of Stores under Faneuil Hall - - -		3,500 43
Rents of Lands, and Pasturage of Cows, on the Neck - - - - - - - - -		534 70
Amount of the City's proportion of the Fees received at the Hay Scales - - - -		403 22
Rents of Mill Pond Lands, - - - -		618 37
Rents of Lands north of North Market street		374 37
Rent of Cellar under Ward Room, in Ward No. 3, - - -	100 00	
Rent of Ward Room, in Ward No. 3, for a religious society	65 00	
		165 00
Rent of a piece of Land on Bedford street - -		6 00
Rent of a small piece of Land on Derne street		39 75
		34,144 79

Income from the County of Suffolk:—

Received of the Commonwealth, for balances of Accounts of Costs in criminal cases - - - - -	9,456 22	
For Fines, fees, and costs - -	3,736 98	
For Licenses to Innholders, Victuallers, Retailers, and Confectioners,	1,625 58	
For Court Fees, - - - - -	1,822 06	
Of the Commonwealth, for Support of State Paupers in the House of Correction - - - - -	442 52	
Received for forfeited Recognizances	300 00	
For Jury Verdicts, - - - -	245 00	
For Excise from Attorneys - -	340 00	
For Excise from Justices of Peace	24 00	
Amounts carried forward	17,992 36	34,144 79

Amounts brought forward		17,992 36	34,144 79
For Excise on Registered Deeds -		374 86	
For the following County Rents, viz .			
Of the United States, for rent of Court and Jury Rooms, in the Old Court House,	580 00		
Of the United States, for use of the Jail, for their Prisoners - - - - -	307 58		
Received for rent of offices in the Old Court House	160 00		
Received for rent of County House - - - - -	165 00		
For right of passage over County Land - - -	15 00		
		1,227 58	
			19,594 80
Income from Interest :—			
Received for Interest on various Bonds, Notes, and other debts due the City, and on deposites in Bank,			10,926 04
Income from State Paupers :—			
Amount received of the Commonwealth, for support of State Paupers, viz :			
In the House of Industry - -		10,840 83	
Assistance to State Paupers out of the House, by the Overseers of the Poor, - - - - -		3,786 68	
In the House of Reformation - -		567 82	
			15,195 33
Amount carried forward			79,860 96

Amount brought forward		79,860 96
Income from the Internal Health Department :—		
Received for the House Offal of the City - - - - - -	2,550 00	
For Sales of Street Dirt, collected from the Streets - - -	699 09	
For Funeral Fees, - - -	936 25	
		4,185 34
Income from Licenses :—		
The City's proportion of the amount received for Licenses to Innholders, Victuallers, Retailers, and Confectioners, - - - - -	322 00	
Licenses for Theatrical Exhibitions,	845 00	
Licenses for Dogs - - -	148 00	
Licenses for various Public Exhibitions, - - - - - -	20 00	
For Certificates under Seal of the City - - - - - - -	9 00	
Fees from Alien Passengers -	15 00	
		1,359 00
Income from the External Health Department :		
Received for Quarantine Fees, Bills of Health, and Permits to visit Rainsford Island, - - -	2,433 00	
Received of the Commonwealth, as repayment of the amount expended by the City, this year, for the erection of Stores on Rainsford Island, - - - - -	1,600 00	
Of the Commonwealth, for repairs of Buildings on Rainsford Island, -	279 01	
		4,312 01
Income from Common Sewers :—		
Received from Assessments for benefit derived from various Common Sewers belonging to the City,		111 56
Amount carried forward		89,828 87

Amount brought forward,			89,828 87
Incidental Income :—			
Amount of Duties heretofore paid on Leases at Auction, of buildings owned by the City ; which duties have been this year refunded by the Commonwealth, - - -	69 08		
Received in part of an Assessment for building a Wall at the Chapel Burial Ground, - - - -	1 00		
Amount of surplus money on hand, resulting from difference in making change, - - - - -	6 49		
			76 57
Income from Taxes :—			
Amount received on account of the Tax of the year 1820	6 30		
" " " " 1822	12 52		
" " " " 1823	13 70		
" " " " 1824	21 51		
" " " " 1825	18 33		
" " " " 1826	53 65		
" " " " 1827	59 08		
" " " " 1828	210 47		
" " " " 1829	1,327 82		
" " " " 1830	5,884 16		
	7,607 54		
" " " " 1831	241,744 01		
Making the whole amount received for Taxes, during this financial year,		249,351 55	
From which, deduct the amount paid to the Treasurer of the Commonwealth, as the State Tax, - -		24,874 50	
And the Income from the Tax of this year is			224,477 05
Amount of the annual income during the financial year which closed April 30, 1832, - -			$314,382 49

Office of the Auditor of Accounts, August 15th, 1833.

WM. HAYDEN, Jr. Auditor.

(C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May, 1831, and closed on the thirtieth day of April, 1832.

Salaries and compensation of the Instructers of all the Schools, except the Primary Schools :—

Instructers of the Latin School, in School street, - -		4,441 26	
" " English High School, in Pinkney street, -		4,027 78	
" " Eliot School, in North Bennet street, - -		2,791 38	
" " Hancock School, in Hanover street, -		2,650 00	
" " Mayhew School, in Hawkins street, -		2,769 92	
" " Bowdoin School, in Derne street, - -		2,650 00	
" " Boylston School, in Washington square, -		2,727 50	
" " Adams School, in Mason street, - -		2,775 27	
" " Franklin School, in Washington street, -		2,650 00	
" " School at South Boston		1,303 87	
Instructer of the African School, in Belknap street, - -		525 00	
			29,311 98
Amount carried forward,			29,311 98

Amount brought forward		29,311 98
Primary Schools :—		
Paid to the Instructresses of sixty-three Schools, for their personal services, rent of a portion of the Rooms, &c - - -	13,290 00	
Paid the rents of School Rooms hired by the City, - - -	2,350 12	
For sundry repairs of School Rooms, for Stationary for Committee, &c. - - - - -	97 76	
Allowance under an Order of the City Council, of $10 to each School, towards the expenses of fuel, - - - - - -	630 00	
For Rewards to the Scholars, $2 to each School, - - -	124 00	
		16,491 88
Repairs, fuel, and all other contingent expenses, of the Schools, including extensive alterations of several of the School Houses, and new Apparatus for the Schools :—		
Amount expended, during the year, for repairs and supplies of the several Schools, as follows, viz :—		
Adams School, Mason street, -	2,328 00	
Bowdoin School, Derne street, -	2,258 86	
Franklin School, Washington st. -	627 66	
Eliot School, North Bennet st. -	462 50	
Boylston School, Washington sq. -	180 74	
Hancock School, Hanover street -	141 64	
Mayhew School, Hawkins street,	110 32	
Latin School, School street, -	64 38	
English High School, Pinkney st.	57 99	
Hawes School, South Boston, -	39 00	
African School, Belknap street, -	16 83	
	6,287 92	
Paid for fuel for all the Schools,	1,066 45	
Expenses of examination of the Schools, medals, &c. - -	1,210 63	
Amounts carried forward	8,565 00	45,803 86

Amounts brought forward	8,565 00	45,803 86
Mathematical Apparatus and Time pieces, for the Schools, - -	267 80	
Salary of the Secretary of the School Committee, and making Indices to the Records of the Committee, - - - - -	150 00	
Supply of Ink, for all the Schools,	90 00	
		9,072 80
Repairs of Public Buildings :—		
Expended for Repairs of Faneuil Hall Market, including the expenses incurred to exclude the tide-water from the cellars, and to fit up the Hall over the Market for occupation, - - -	863 97	
For laying Platforms upon the City Wharf, and gravelling the Wharf, - - - - - -	444 79	
For Repairs of the City Hall, including the fitting up of the Rooms in the attic story, - -	415 17	
For drawing Plans of Stores to be erected on the City Wharf, and Plans for Repairs of Public Buildings, - - - - -	240 00	
For Fire Buckets, for the Public Buildings, - - - - -	73 80	
For Gas, for lighting the City Hall, - - - - - -	47 50	
For Repairs of Faneuil Hall, -	46 77	
For Repairs of the Hay Scales, -	30 07	
For sundry small Repairs of other Public Buildings, - - -	114 18	
		2,276 25
Erection of Stores on Rainsford Island :—		
Expended for the erection of a range of wooden stores, for the reception of goods ordered to be landed, under Quarantine Regulations, -		1,600 00
Amount carried forward		58,752 91

Amount brought forward,		58,752 91
Care and Repairs of Burial Grounds, Public Tombs, and Funeral Cars:—		
Expended for various small Repairs and for labor, on the Burial Grounds, - - - -	105 97	
Paid the balance of an account due for Tombs, heretofore erected in the South Burial Ground, -	82 27	
For repairing and taking care of the Funeral Cars, - - -	84 34	
		272 58
Erection of Public Tombs:—		
Paid on account of the erection of eight new Tombs, in the South Burial Ground, - -		1,161 08
Primary School House:—		
Paid for the purchase of a building erected on the Neck Lands, for a Primary School House, and for which the City has heretofore paid rent, - - - - - - - - -		400 00
Care and improvement of the Lands belonging to the City, and preparing them for sale:—		
Expended for laying out streets, filling up lands, building fences, and other charges, to improve the City Lands, and render them saleable, -		2,991 50
Gradual reclaiming and improvement of the flats at the bottom of the Common, west of Charles street:—		
Expended for carting on, and leveling dirt, to fill up the Flats, - - - - - -		1,377 67
Amount carried forward		64,955 74

Amount brought forward		64,955 14
Dyke on the Neck Lands, east of Washington street: —		
Expended for completing the Dyke on the Neck Lands, belonging to the City, east of Washington street, - - - - - -		1,495 60
Filling of the Mill Creek: —		
Paid on account of filling the Mill Creek, -		22 60
Paving and Repair of Streets; —		
Paid to Pavers, for work done in paving and repairing various streets of the City, - - -	7,112 39	
Paid for Paving Stones, Gravel, Bricks, Lumber, and other materials, used on the streets, -	6,624 20	
Paid laborers, for work done on streets, - - - - -	4,329 77	
For carting stones, gravel, and dirt,	2,380 62	
For stone, for McAdamizing, -	2,370 02	
Expense of keeping the horses attached to the Paving Department, repairing Carts, Harnesses, &c.- - - - - -	1,247 75	
Expended in repairing the Free Bridge to South Boston and the several bridges over the Mill Creek, - - - - -	431 33	
		24,496 10
Widening Streets; —		
Expended for widening and improving the following streets, viz;		
Washington street, near Bromfield street, - 13,067 40		
Washington street, opposite Bromfield st. 1,693 33		
Am'ts carried forward,	14,760 73	90,970 04

Amounts bro't forward,	14,760 73		90,970 04
Washington street, corner of Summer street	1,087 50		
		15,848 23	
Hanover and Portland streets, -		2,690 00	
Ann street, - - - -		1,682 50	
Reducing the level of Myrtle and May streets, - - -		1,111 81	
Widening Cambridge street, -		1,010 25	
McLean street, - -		947 87	
Charter street, - - - -		500 00	
Reducing Sumner and Belknap streets, - - - -		450 00	
Widening Spring street, - -		207 00	
Tremont street, - - -		200 00	
Salem street, - - - -		191 43	
Dock square, - - - -		125 62	
Front and Beach streets, - -		85 00	
Sudbury square, - - -		64 65	
Robinson's alley, - - -		59 31	
Extending Deacon street, - -		65 33	
Paid for surveying and drawing Plans of streets to be widened,		115 00	
For removing steps, porticos, bow-windows, &c. in various parts of the City, - - - -		104 76	
Paid for extinguishment of certain claims of heirs of Royal Tyler, to land heretofore sold by the City: — this payment charged to the Appropriation for widening streets, according to an Order of the City Council, - - -		1,987 30	
		27,446 06	
Received for old wooden buildings, removed on widening streets,		63 00	
			27,383 06
Amount carried forward,			118,353 10

Amount brought forward,		118,353 10
Salaries of all City and County Officers ;—		
Paid the Salaries of the following Officers, for one year, viz : —		
Harrison Gray Otis, Mayor, three quarters, - - -	1,875 00	
Charles Wells, Mayor, one quarter, - - - - - -	625 00	
William Mackay, City and County Treasurer and Collector, including Clerk hire, - -	2,700 00	
Richard D. Harris, City and County Treasurer and Collector, from Feb. 9, 1832, -	382 50	
Samuel F. M'Cleary, City Clerk,	1,350 00	
Thomas Clark, Clerk Common Council and assistant City Clerk, - - - - -	700 00	
Samuel Norwood, Assessor, -	1,000 00	
Henry Bass, Assessor, - -	1,000 00	
Thomas Jackson, Assessor, -	1,000 00	
Thomas C. Amory, Chief Engineer of the Fire Department,	1,000 00	
John Pickering, City Solicitor,	600 00	
Samuel H. Hewes, Superintendent of Burial Grounds, -	800 00	
Jerome V. C. Smith, Resident Physician at Hospital Island,	1,000 00	
John Oliver, Keeper of Hospital Island, - - - - -	350 00	
Johnson Colby, Messenger to the City Council, - - -	600 00	
Benjamin Pollard, City Marshal,	800 00	
Enoch Patterson, Superintendent of Streets, to March 4, 1832, - - - - -	927 77	
Amounts carried forward	16,710 27	118,353 10

Amounts brought forward,		16,710 27	118,353 10
Zephaniah Sampson, Superintendent of Streets, from March 4, 1832, - -		72 23	
Caleb Hayward, Clerk of Faneuil Hall Market, - -		800 00	
William Hayden, jr. Auditor of Accounts, - - - -		1,200 00	
William Warner, Superintendent of Boston Free Bridge, -	400 00		
Amount deducted for rent of shop on the bridge, - -	15 00		
		385 00	
Paid Clerk hire for the Assessors,		300 00	
Paid the Assessors, for taking the State valuation, agreeably to an Act of the Legislature, passed March 19, 1831, -		450 00	
		19,917 50	
Peter O. Thacher, Judge of the Municipal Court, being equal to the amount allowed him by the Commonwealth, -	750 00		
Benjamin Whitman, Justice Police Court,	1,200 00		
William Simmons, Justice Police Court,	1,200 00		
John Gray Rogers, Justice Police Court, part of the year,	710 00		
Am'ts carried forward,	3,860 00	19,917 50	118,353 10

Am'ts bro't forward,	3,860 00	19,917 50	118,353 10
Thomas Power, Clerk Police Court,	1,200 00		
William Knapp, Assistant Clerk Police Court, -	700 00		
		5,760 00	
			25,677 50
City Watch; —			
Paid for services of the Watchmen employed by the City, - -		10,087 92	
Supplies of fuel, oil, &c. for the Watch Houses, - - -		299 82	
Compensation to the Captain of the Watch, - - - - -		400 00	
For rents and repairs of Watch houses, - - - - -		358 74	
			11,146 48
Lamps, Oil, and Superintendence; —			
Amount paid for Oil and Wicking, for the Street Lamps, - -		8,628 49	
Paid for the services of Lamp Lighters, - - - - -		5,207 19	
Compensation to the Superintendent of Lamps, - - -		400 00	
Paid for new Lamps, Posts, Ladders, &c. and for repairing Lamps, Posts and Ladders, -		453 80	
Expense of lighting Faneuil Hall Market, - - - - -		172 05	
			14,861 53
Fire Department, exclusive of Engine Houses; —			
For new Hose, Hose Screws, Ladders, Buckets, Caps, Badges, Bags, Belts, and Torches; and			
Amount carried forward,			170,038 61

Amount brought forward,		170,038 61
for furniture, fuel, oil, and other articles supplied for the Engines, and Engine Companies,	2,035 45	
Expended for repairs of Engines, Hooks, Ladders, Hose, Bucket Carriages, &c. - - -	1,897 88	
Annual Allowance to the Engine, and the Hook and Ladder Companies, in conformity to the Ordinance establishing the Fire-Department, - - - -	1,183 00	
Amount paid for a new Engine, -	550 00	
Amount granted by the City Council to the Charitable Association of the Fire Department, - -	500 00	
Cost of new Bucket Carriages, -	135 00	
Paid for the relief of members personally injured, while in the service of the Department, - -	105 00	
Paid for Horses to draw Engines to and from fires, for refreshments furnished to members of the Department while on extraordinary duty, and for various other small incidental expenses appertaining to the Department, - -	435 06	
		6,841 39
Erection, Rent, and Repairs, of Engine Houses; —		
Paid rents of various Engine Houses, hired by the City, - - -	1,137 70	
Expended for a lot of land on Essex street, for an Engine House, -	675 83	
Expended for repairing Engine and Hook and Ladder Houses, -	558 70	
		2,372 23
Amount carried forward,		179,252 23

Amount brought forward,		179,252 23
Bells and Clocks;—		
Paid for ringing bells to denote the hours of the day, - - -	400 00	
For care and Repairs of the public Clocks, - - - - -	198 00	
For ringing bells for the City and Ward meetings, and other public occasions, - - - - -	211 75	
		809 75
Constables ; —		
Paid for services of Constables, for the preservation of the peace, in and about Ann and Broad streets,	131 00	
For notifying and attending the General and Ward Meetings, -	440 86	
For various other services, in different parts of the City, - -	322 13	
		893 99
Care and Improvement of the Common, Malls, Copp's Hill, and Fort Hill; —		
Paid for gravel for the walks, for dirt for filling up, and for carting the same, - - - - -	873 44	
Paid for labor, - - - - -	564 78	
For trees, grass seed, and tools, -	80 47	
For repairs of Gutters and Drains,	63 87	
For repairs of the Great Tree, -	47 68	
For repairs of Fences, - -	46 28	
	1,676 52	
Deduct amount received for Grass, sold from the Common, - -	179 32	
		1,497 20
Amount carried forward,		182,453 17

Amount brought forward,		182,453 17
Common Sewers, Wells, and Pumps; —		
Amount expended for the construction and repairs of Common Sewers and Cess Pools in Merrimack, Cambridge, Washington, Castle, Court, Sudbury, Pleasant, Sun Court, Charles, Leverett, Richmond, Milton, Pinkney, Spring, High, Prince, and India Streets, Alden's Lane, Methodist Alley, Wheeler's Whf. and on the Back Bay, - -	4,678 00	
For repairs of Public Wells and Pumps, - - - - -	111 95	
		4,789 95
Building Reservoirs; —		
Expended for the construction of a large Reservoir in Eliot Street, to contain water for the extinguishment of Fire, - - -	754 27	
For a similar Reservoir, in Batterymarch Street, - - -	712 05	
For a similar Reservoir in Sea St.	705 00	
For a similar Reservoir in Buttolph Street, - - - - -	704 66	
For repairs, and making inlets for water, to other Reservoirs, .	110 04	
		2,986 02
Annuity for the purchase of George's and Lovell's Islands, in Boston Harbor; —		
Paid this year's annuity; being the amount which the City has contracted to pay, each year, during the life of the individual of whom the Islands were purchased, - - -		400 00
Amount carried forward,		190,629 14

Amount brought forward,		190,629 14
Payments for Militia Duty ;—		
For this amount paid to persons who had performed Militia Duty, under a recent Act of the Legislature, - - - - -		1,263 00
Printing and Stationary ;—		
Paid for Printing done for the City,	1,329 57	
For Advertising, . . .	458 94	
For Stationary, and binding Books,	283 29	
		2,071 80
Internal Health Department;—including sweeping the Streets, and removing House Dirt and other nuisances;—		
Paid for labor in collecting and carrying off the House Offal and other nuisances, . . .	4,855 79	
For labor in sweeping the Streets, and removing the Street Dirt, .	4,507 92	
For Grain, Hay, and Straw, used at the City Stables, . .	1,661 22	
For Tools, Iron, Steel, Coal, and various small articles, for the City Stables, and the Blacksmith's and Wheelwright's Shops, .	771 64	
For repairs of Wagons, Carts, and Harnesses, ...	651 97	
Expense of boring and drilling for Water, at the City Stables, and for a copper Pump for the Well, .	642 95	
For additional Horses purchased for the use of this Department,	510 00	
For services of an Assistant to the Superintendent, . . .	120 00	
		13,721 49
Amount carried forward,		207,685 43

Amount brought forward,		207,685 43
External Health Department ; — expenses of the Quarantine Establishment, except Salaries ; —		
Paid for services of Boatmen, employed in the Department, .	774 00	
For Quarantine Flags, Medicines, supplies for Hospital, expenses of visiting the Island, &c. .	536 72	
For repairs of Quarantine Boats, supplies of Sails, Cordage, &c.	308 57	
Expenses of boarding and nursing various sick and destitute persons,	292 21	
Expended for repairs of the buildings and fences on the Island, .	290 80	
Cost of building a Wall on the Island Neck, ...	227 04	
Trees set out on the Island, .	43 50	
		2,472 84
State Hospital, on Rainsford Island ; —		
Paid on account of the erection of a Small-pox Hospital, for the Commonwealth of Massachusetts, at the Quarantine Ground, on Rainsford Island, ...		664 96
Overseers of the Poor ; —		
Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons, ...	8,302 31	
Paid Pensions and Grants, allowed to various destitute persons, by the Board of Overseers of the Poor, ...	3,518 00	
Amounts carried forward,	11,820 31	210,823 23

Amounts brought forward,		11,820 31	210,823 23
Expenses of burying Paupers, .		984 86	
Salary of the Clerk to the Board of Overseers of the Poor, . .		600 00	
Paid for support of Paupers at the Insane Hospital, . . .		594 83	
			14,000 00
House of Industry;—			
Expended for victualling the Inmates of the House, . .		12,864 16	
Paid Salaries of the Superintendent and Matron, Assistant Superintendent, Clerk, Physician, Chaplain and School Master, Teamster, School Mistress, and Female Domestics, . . .		3,621 90	
For repairs of Buildings, and for Lumber for Coffins, . .		1,326 51	
Paid for Clothing and Bedding for the Inmates, ...		2,406 56	
For Fuel and Light, . . .		1,990 68	
For the Hospital, . . .		443 00	
For the Directors's Office, Fuel, Lights, &c.		89 18	
Paid for Trees and Vines, set out on the Farm, . . .		23 10	
For the transportation of Paupers,		222 00	
For Carriage Hire for the Directors,		122 42	
For Books and Stationary for School,		95 01	
For various incidental expenses, .		342 87	
For expenditure for building Wharf:—			
Sea Wall, extending 309 ft. containing 713 1-4 perch stone, *a* 9 *s.*	1,069 87		
316 1-2 tons ballast stone, *a* 3*s.* . .	158 25		
Am'ts carried forward,	1,228 12	23,547 39	224,823 23

Amounts bro't forward,	1,228 12	23,547 39	224,823 23
Lumber, hired Labor, Capping do. . .	280 70		
	1,508 82		
Less paid from Appropriation for last year,	700 00		
		808 82	
		24,356 21	
Of the above expenditure, there was paid from the Income of the establishment at South Boston, and other sources within the control of the Directors,		4,356 30	
Leaving the amount in fact drawn From the City Treasury, for the support of the House of Industry,			19,999 91
House for the Employment and Reformation of Juvenile Offenders; —			
Expended for victualling the inmates of the House, . .		2,446 01	
For Salaries of Superintendent and Chaplain, Assistant Superintendent, Matron, &c. . . .		1,605 51	
For Fuel and Lights, . . .		583 38	
For Clothing for the Inmates, .		583 32	
For Repairs of the Buildings, .		221 25	
For Furniture, ...		311 18	
For Books, &c. for the School, .		110 25	
For Horse-keeping, . . .		89 89	
For the Hospital, . . .		3 04	
For Garden Tools, &c. . .		36 04	
For sundry contingent expenses, .		163 55	
Amounts carried forward,		6,153 42	244,823 14

Amounts brought forward,		6,153 42	244,823 14
Balance due on two outstanding accounts for supplies, . . .		360 04	
Balance of money in the hands of the Directors, April 1, 1832, .		300 64	
		6,814 10	
Deduct amount received for labor of the boys, in this Institution, . .	294 27		
And the amount of money in the hands of the Directors, April 1, 1831, . .	21 46		
		315 73	
And the balance is the net expense of this Institution, during the year, . . .			6,498 37
County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges, except Salaries ; —			
Paid sundry persons, as per bills and receipts, authorized by the County Board of Accounts, .		9,649 03	
Paid to Jurors, at the several Courts		7,456 61	
To Witnesses, Constables, &c. for attendance at the several Courts,		6,245 67	
Paid on County Drafts of the Mayor ; being for that portion of the County expenses which comes under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions, .		5,060 32	
For work done by the Health Department, for the County, .		283 93	
Amounts carried forward,		28,695 56	251,321 51

Amounts brought forward,	28,695 56	251,321 51
Paid to Coroners, Jurors, &c. on inquisitions, ...	138 22	
Paid the Treasurer of the Law Library, the amount received as Excise from Attorneys, . .	340 00	
		29,173 78
Interest on the Public Debt of the City ; —		
Paid the interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government, during the year, . . .		43,391 94
Reduction of the Principal of the Public Debt of the City ; —		
Amount paid over to the Committee on the Reduction of the Public Debt of the City, being the amount appropriated by the City Council for that purpose, ...		20,000 00
Incidental Expenses, and Miscellaneous Claims ; not justly chargeable to any of the foregoing heads of Appropriation ; —		
Expenses attending the Centennial Celebration of the first settlement of Boston, . . .	1,981 79	
Amount refunded, under a judgment of Court, to a person erroneously taxed, . . .	872 48	
Paid for the services of an Assistant to the Clerk of the Market, and for Watchmen employed at the Market, . . .	616 28	
Paid Costs of Court, and various expenses of suits, in which the City was a party, . . .	574 52	
Amounts carried forward,	4,045 07	343,887 23

Amounts brought forward,	4,045 07	343,887 23
Amount allowed a former tenant in the Old State House, by an Order of the City Council, for damages in being removed from that building when the same was fitted up for a City Hall, . .	400 00	
For Powder, for the Militia, at the Fall Review, and making the same into Cartridges, . .	353 75	
Paid for Fuel, for the City Offices,	314 00	
Expenses attending the Celebration of the Anniversary of American Independence, . .	281 64	
For Fuel, and sundry small expenses, at Faneuil Hall Market,	260 60	
Expenses attending the Eulogy on the death of James Munroe, Ex-President of the United States,	227 48	
Expense of a Dinner to the Town Officers of Roxbury, on the occasion of perambulating the lines between that Town and this City,	206 38	
Amount paid to sundry proprietors of Tombs, in the Burial-ground at South Boston, for relinquishing their rights in said Tombs,	200 00	
Paid for the services of a Messenger to the Assessors, and for sundry articles furnished for their office, ...	199 87	
Expense of a Dinner to the Lessees of the City Wharf, on the completion of the lease to them, .	185 00	
For use of Halls, for Ward Meetings, ...	170 00	
Amounts carried foward,	6,843 79	343,887 23

Amounts brought forward,	6,843 79	343,887 23
Amount paid, during the year, for services rendered by Deputy Collectors, ...	140 00	
Paid for Book-Cases, and for a Map, for the Mayor and Aldermen's room, ...	126 00	
Paid for Surveying and Drawing Plans, ...	117 00	
For Recording Deeds, Mortgages, &c. to the City, . . .	91 00	
For cleaning the Offices, at the City Hall, ...	60 12	
For Carriage-hire, for Committees of the City Council, . .	45 73	
Taxes on a Township of Land in the State of Maine, owned by the City, ...	26 13	
Paid for cleaning the Portraits in Faneuil Hall, ...	22 00	
Paid for one hundred Plans of the City, for the use of the City Council, ...	12 00	
Various miscellaneous Expenditures, of very small amounts, .	52 23	
		7,536 00
		351,423 23
Deduct amount remaining unpaid, of the Drafts drawn on tne City Treasurer, during the financial year, 1831–32; — which amount, though then unpaid, had been allowed, and included in the preceding statement of Expenditures,		616 23
Total amount of Expenditures, during the financial year, which closed April 30, 1832, .		$350,807 00

Office of the Auditor of Accounts, August 15th, 1833.

WM. HAYDEN, Jr. Auditor.

(D.)

Statement in relation to the Public Debt of the of the City of Boston.

The amount of the City Debt on the first day of May, 1831, as per Statement in the Nineteenth Annual Report, was - - - - - -		880,330 75
Since that time, the following Stock and Notes have been issued, viz. ;—		
Amount borrowed to meet the current expenses of the year, in anticipation of the Taxes of 1831,	192,743 18	
Amount borrowed, under an Order of the City Council, passed Nov. 11, 1831, to defray, in part, the expense of widening Washington Street, - - - - - -	7,000 00	
Making the whole amount of City Stock issued during the year, - - - - - - -		199,743 18
		1,080,073 93
From the above amount, there are to be deducted the following payments on account of the City Debt, within the year, viz. ;—		
Paid on account of the Loan in anticipation of the Taxes of 1831, (there not being funds in the City Treasury sufficient to redeem the whole of that Loan,)	179,500 00	
Paid the balance of the Loan made in anticipation of the Taxes of 1830, - - - - - -	6,000 00	
Amounts carried forward,	185,500 00	1,080,073 93

Amounts brought forward,	185,500 00	1,080,073 93
Paid on account of the Debt contracted for the erection of Faneuil Hall Market, at 5, 5 1-4, and 5 1-2 per cent. interest	38,450 00	
Paid on account of a Loan at 4 per cent. interest, created under an Order of the City Council, passed February 8th, 1730, for the redemption of other portions of the City Debt, -	15,000 00	
Paid the annual instalment of the Debt contracted for the Court House and Prisons in Leverett street, at five per cent. interest	10,000 00	
Paid the annual instalment of the five per cent. stock of 1823	5,000 00	
Paid the amount of a Loan contracted the last year, for paving Commercial Street, - -	3,000 00	
Paid the amount of a Loan contracted the last year, on account of the expenses of filling the Mill Creek - -	3,000 00	
Paid the amount of a Loan contracted for the re-purchase of the old Franklin School House	3,000 00	
Making the whole amount paid on account of the City Debt, during the year		262,950 00
And leaving the aggregate amount of the City Debt, on the first day of May, 1832, (being $63,206 82 less than on the corresponding day of the last year) - - - -		$817,123 93

The character of the Public Debt of the City, on the first day of May, 1832, was as follows, viz.

Amount unpaid of the Loan contracted for the erection of the Court House and Prisons in Leverett street, payable in annual instalments of $10,000, and bearing interest at five per centum per annum - - - -		10,000 00
Amount due on a Note given for money deposited in the Treasury, for a special purpose, at five per cent. interest - - -		1,000 00
Amount unpaid of the Loan of 1823, payable in annual instalments of $5000, bearing interest at five per cent. - - - - -		10,000 00
Amount of a Loan contracted to quiet certain claims to the Ropewalk Lands;—payable in the year 1834, at 4 per cent interest -		58,000 00
Amount of a Loan authorized by an Order of the City Council passed December 19, 1825, payable January 1st, 1834, at five and a quarter per cent. interest - - - -		16,000 00
Amount unpaid of a Loan contracted, under an Order of the City Council passed December 28th 1825, for the purchase of an Estate for the improvement of Court street;— payable at the decease of a person having a life estate in the premises, at five per cent. interest		20,000 00
Amount of a Certificate of Stock issued on account of the purchase of a lot of land on Eliot Street, for an Engine House, payable in March, 1835, at five per cent. interest		1,700 00
Amount of Stock issued to defray the expenses of widening Merchants' Row viz.;—		
Stock payable in the year 1836, at five per cent. interest -	20,000 00	
Amounts carried forward	20,000 00	116,700 00

Amounts brought forward	20,000 00	116,700 00
Stock payable in the year 1832, at four and a half per cent. interest	25,000 00	
Stock payable in the year 1836, at six per cent interest -	7,000 00	
		52,000 00
Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council passed October 2d 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest ; the principal to be redeemed in the years 1840, 1845, and 1850 - -		95,000 00
Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz. ;—		
At $3 89 per centum per annum	18,000 00	
At $4\frac{1}{2}$ per centum per annum	2,000 00	
At $4\frac{3}{4}$ per centum per annum	5,000 00	
At 5 per centum per annum	156,300 00	
At 6 per centum per anuum	106,000 00	
		287,300 00
Amount of Stock payable in 1833 and 1835, at four and a half, and five per cent. interest ; issued under an Order of the City Council, passed October 27th, 1828, authorizing a Loan for the construction of a Wharf east of Faneuil Hall Market - - - -		17,360 25
Amount of Stock issued under an Order of the City Council, passed September 6th, 1830, authorizing a Loan for the redemption of other portions of the City Debt ; payable in three and eight years at 4 per cent. interest		100,000 00
Amount of Stock issued under an Order of the City Council, passed June 10th, 1829, authorizing a Loan for the redemption of other portions of the City Debt ;—payable in six and eight years, at four and a half per cent. interest		50,000 00
Amount carried forward		718,360 25

Amount brought forward,	718,360 25
Amount of stock issued under an Order of the City Council, passed February 8th, 1830, authorizing a Loan for the redemption of other portions of the City Debt ;—payable in two, three, and four years, at four per cent. interest, - - - - - - - - -	35,000 00
Amount of Stock issued under an Order of the City Council, passed June 10th, 1829, authorizing a Loan for the payment of the amount due to the Mercantile Wharf Corporation ;—payable in six years, at four and a half per cent. interest, - - - - - -	18,520 50
Amount of Stock issued under Orders of the City Council, passed May 24th, September 13th, October 11th, and December 27th, 1830, authorizing Loans for repairing and fitting up, the old State House, payable in one, two, and five years, at four per cent. interest, - -	25,000 00
Amount of Stock issued under an Order of the City Council, passed November 11th, 1831, for the purpose of defraying, in part, the expense of widening Washington street :—payable in one year, at four per cent. interest, -	7,000 00
Amount unpaid of the Loan made under an Order of the City Council, passed April 27th, 1831, to defray the expenses of the City, in anticipation of the Taxes of the year 1831,	13,243 18
Total amount of the City Debt, May 1, 1832,	$817,123 93

Office of the Auditor of Accounts, August 15th, 1833.

WILLIAM HAYDEN, Jr. Auditor.

Dr. *The* CITY OF BOSTON *in Account Current with* WILLIAM MACKAY, *late Treasurer of said City,* (*deceased,*) *Cr.*

To	Cash paid for Interest since May 1, 1831, - - -	-	32,151 89	1831.	By balance of Account settled, - - -		865 39
To	do. paid for Mayor's Drafts, -	-	208,230 46		By Cash rec'd for Loans since April 30,		160,000 00
To	do. do. Commonwealth's Tax Bill, 1830,	-	12,437 00		By do. " " Rents, - - - - -		7,387 07
To	do. do. Members of Militia performing Active Duty,	-	1,192 50		By do. " " Interest, - - - -		9,762 92
To	do. paid Deputy Collectors, - -		140 00		By do. " " Taxes, - - - - -		237,715 55
To	do. " sundry Notes, - - - -		194,100 00		By do. " of the Auditor, - - - -		30,044 41
			448,251 85		By do. " Sundry Notes, - - - -		30,776 46
To	Balance due the City, - - - - -		36,237 27		By do. " of Treasurer of Commonwealth, for support of State Paupers in House of Industry,	-	5,601 97
					By do. do. of do. for support of Paupers by Overseers of the Poor, - - -	-	2,115 35
					By do. do. of do. for support of Paupers in the House of Juvenile Offenders	-	220 00
		$	484,489 12			$	484,489 12

BOSTON, FEB. 14, 1832. Errors excepted. WM. MACKAY and R. C. MACKAY,

Administrators to the Estate of William Mackay, late Treasurer of City of Boston and County of Suffolk, deceased.

Dr. *The* COUNTY OF SUFFOLK *in Account Current with* WM. MACKAY, *late Treasurer of said County,* (*deceased.*) *Cr.*

To Cash paid Bills and Receipts,		9,269 20	By Cash for Fines, Costs, and Fees,		3,369 43
To do. " Coroners, Jurors, &c. On Inquisitions,		109 20	By do. " Rents,		940 08
To do. " Jurors at the several Courts,		4,654 88	By do. " Court Fees,		934 75
To do. " Witnesses, Constables, &c.		3,993 99	By do. " Jury Verdicts,		245 00
To do. " Drafts of the Mayor,		7,645 60	By do. " Excise from Justices of Peace,		20 00
To do. " Treasurer of the Law Library, for Excise received of Attornies,		290 00	By do. " Excise from Attornies,		290 00
			By do. from Treasurer of Commonwealth for support of Paupers in the House of Correction,		214 62
			By do. of do. for Balances of Accounts of Costs in Criminal Cases,		4,694 61
			By do. for forfeited recognizances,		300 00
			By do. " Licences to Innholders		1,625 58
			By do. " Excise from of Register of Deeds,		374 86
				$	13,008 93
			By balance due from the County of Suffolk,		12,953 94
	$	25,962 87		$	25,962 87

BOSTON, FEB. 14, 1832. Errors excepted. WM. MACKAY and R. C. MACKAY,

Administrators to Estate of William Mackay, late Treasurer of City of Boston and County of Suffolk, deceased.

Dr. WILLIAM MACKAY, *late Treasurer (deceased) of the* CITY OF BOSTON *and* COUNTY OF SUFFOLK. **Cr.**

1832.				1832.		
	To Cash, received at sundry times since May 1, 1831, for Account of the City of Boston, as credited in Account with the City	484,489 12		By Cash, disbursed at sundry times, since May 1, 1831, for Account of the City of Boston, as charged in Account Current with the City,	448.251 85	
	To Cash, received for Account of the County of Suffolk and credited in Account,	13,008 93		By Cash disbursed for Account of the County of Suffolk, as charged in Account,	25,962 87	
	To surplus of Cash,	6 64		By balance paid over to R. D. Harris, Esq. present Treasurer of the City and County, as follows;—		
				Transferred by City Bank, $22,603 98		
				Paid by Administrators of Estate of William Mackay, late Treasurer, as per Receipts, 685 99	23,289 97	
		497,504 69			$ 497,504 69	

BOSTON, February 14, 1832. Errors excepted. WM. MACKAY and R. C. MACKAY, *Administrators to Estate of William Mackay, late Treasurer of City of Boston and County of Suffolk, deceased.*

Boston, March 3, 1832. The Committee appointed by the City Council, under an Order of February 13, 1832, "to examine the Accounts of the late William Mackay, Esq., as Treasurer of the City of Boston and County of Suffolk, and to superintend the delivery over of the books and papers, appertaining to the said offices, to the present incumbent," have attended to that duty, and find the Accounts, as presented by the Administrators on the Estate of the late Treasurer, are correctly stated, and that there are proper vouchers for the same. The Committee find that there has been received, at sundry times, since May 1, 1831, for the Account of the City of Boston, four hundred and eighty-four thousand, four hundred and eighty-nine dollars, twelve cents: and that there has been paid, in the same Account, four hundred and forty-eight thousand, two hundred and fifty-one dollars, eighty-five cents,—leaving a balance, due the City, of thirty-six thousand two hundred & thirty-seven dollars, twenty-seven cents. The Committee also find, that there has been received, on Account of the County of Suffolk, during the same period, thirteen thousand and eight dollars, ninety-three cents: and that there has been paid on the same Account, twenty-five thousand, nine hundred and sixty-two dollars, eighty-seven cents,—leaving a balance against the County, of twelve thousand, nine hundred and fifty-three dollars, ninety-four cents—and leaving a final balance in the Treasury, on the fourteenth of February, (including a surplus of cash, of six dollars and sixty-four cents) twenty-three thousand, two hundred and eighty-nine dollars, ninety-seven cents,—and which has been paid over to the present Treasurer, R. D. Harris, Esq.; to whom, also, has been delivered over the Bonds, Notes, and Obligations, to the City; also, the Books and Papers appertaining to the said offices; and that the Notes paid by the late Treasurer have been duly cancelled.

HENRY J. OLIVER,
ISAAC PARKER,
JOHN B. TREMERE,
EBENEZER BAILEY,
} *Committee.*

CITY OF BOSTON.

In the Board of Aldermen, February 13, 1832.

Ordered, That Aldermen Oliver and Bowdoin, with such as the Common Council may join, be a Committee to examine the Accounts of the late William Mackay, Esq. as Treasurer of the City of Boston and County of Suffolk, and to superintend the delivery over of the Books and Papers, appertaining to the said offices, to the present incumbent. Sent down for concurrence.

CHARLES WELLS, Mayor.

In Common Council, February 13, 1832.

Read and concurred—and Messrs. Isaac Parker, Tremere, and Bailey are joined.

JOHN P. BIGELOW, President.

DR. CITY OF BOSTON *in Account Current* {*from Feb.* 13, 1832, *to May* 1, 1832,} *with* RICHARD D. HARRIS, *City Treasurer.* CR.

To Cash paid Interest,		11,240 05	By Cash rec'd from Adm'rs of the late City & County Treas'r, being am't of cash and sundry receipts for payments made but not charged by him, and considered Cash,	23,553 31
" " " Mayor's Drafts,		46,957 66	" Cash rec'd for City Notes issued,	32,000 00
" " " sundry Notes payable,		68,850 00	" " " " sundry Notes rec'ble, and Instalments on Bonds,	41,712 56
" " " Militia Service,		70 50	" Cash rec'd for Taxes,	11,636 00
" " " State Tax, in part,		12,437 50	" " " " Rents,	2,991 05
		139,555 71	" " " " Interest,	1,152 52
" balance due the City,		6,331 54	" " " from Treasurer of Commonwealth — bal. of acc't favor of late City and County Treasurer,	4,761 61
			" Cash rec'd from Treasurer of Commonwealth for support of State Paupers in House of Industry,	5,238 86
			" Cash rec'd from Treasurer of Commonwealth for support of State Paupers by Overseers of the Poor	1,671 33
			" Cash rec'd from Treasurer of Commonwealth for support of State Pauers in House of Reformation,	347 82
			" Cash rec'd from Treasurer of Commonwealth for Repairs on Rainsford Island,	1,879 01
			" do. rec'd fm. Wm. Hayden, jr. Auditor	11,200 00
			" do. " " City Bank,	7,743 18
	$	145,887 25		$ 145,887 25

BOSTON, MAY 1, 1832. Errors excepted. RICHARD D. HARRIS, *City Treasurer.*

DR. COUNTY OF SUFFOLK *in Account Current* {*from Feb.* 13, 1832, *to May* 1, 1832,} *with* RICHARD D. HARRIS, *County Treasurer.* CR.

To Cash paid sundry bills, - - - -		379 83	By Cash rec'd for Excise, Justices' and Attornies' fees, - -		54 00
" " " Coroner, Jurors, &c. on Inquests, - - - - -		29 02	" " " " Fines and Costs from Sheriff Sumner, -		364 85
" " " Jurors at the several Courts, - - - - - -		2,801 73	" " " " Dividend on Estate of Nehemiah Freeman, from Joseph May, Esq. Administ'r		2 70
" " " Witnesses at the several Courts, - - - - - -		2,251 68	" " rec'd for Rents, - - - - -		287 50
" " " Treasurer of Law Library, Excise received of Attornies, - - -		50 00	" " " " Court Fees from John Stickney, Clerk, -		230 45
" " " Mayor's Drafts, - - -		2,424 72	" " " " Fees, Justices' Court, fm. Thos. Power, Cl'k		327 85
			" " " " Fines and Costs, Police Court, from Thos. Power, Clerk, - -		329 01
			" " " " Support of Paupers in House of Correction, fm. Treasurer of Commonwealth, - - -		227 90
					1,824 26
			" Balance due by County, - - - -		6,112 72
		$7,936 98		$	7,936 98

BOSTON, MAY 1, 1832. Errors excepted.

RICHARD D. HARRIS, *County Treasurer.*

Dr.	Richard D. Harris, *Treasurer of the City of Boston and County of Suffolk.*	Cr.

To Cash as per Account Current with City of Boston, - - - - -		145,887 25	By Cash, as per Account Current with City of Boston, - - - - -		139,555 71
" " as per Account Current with County of Suffolk, - - -		1,824 26	" " as per Account Current with County of Suffolk, - - -		7,936 98
					147,492 69
			" " Balance in Treasury, - - -		218 82
	$	147,711 51		$	147,711 51

Boston, May 1, 1833. Errors excepted. RICHARD D. HARRIS, *City and County Treasurer.*

Boston, May 24, 1832. The Committee appointed by the City Council, under an Order of May the 14th and 17th, to audit and settle the accounts of the City and County Treasurer, since his election, to the close of the financial year, have attended to that duty, and find the accounts are correctly stated, and that there are proper vouchers for the same. The Committee find, that there has been received, at sundry times, since February 13, 1832, for the account of the City of Boston, one hundred and forty-five thousand, eight hundred and eighty-seven dollars, and twenty-five cents; and that, there has been paid, on the same account, one hundred and thirty-nine thousand, five hundred and fifty-five dollars, and seventy-one cents—leaving a balance, due to the City, of six thousand three hundred and thirty-one dollars, and fifty-four cents.

The Committee also find, that there has been received, on account of the County of Suffolk, during the same period, one thousand eight hundred and twenty-four dollars, and twenty-six cents; and that there has been paid, on the same account, seven thousand nine hundred and thirty-six dollars, and ninety-eight cents, leaving a balance, against the County, of six thousand one hundred and twelve dollars, and seventy-two cents. And leaving a final balance in the treasury of two hundred and eighteen dollars and eigty-two cents. And thathe Ntotes, paid by the Treasurer, have been duly cancelled.

HENRY J. OLIVER,
JOHN B. McCLEARY,
ISAAC WATERS,
JOHN COLLAMORE, Jr. } *Committee.*

In the Board of Aldermen, May 24, 1832.

Read and accepted. Sent down for concurrence.

CHARLES WELLS, Mayor.

In Common Council, May 24, 1832.

Read and concurred.

JOHN P. BIGELOW, President.

ESTIMATE OF EXPENDITURES

AND

Ways and Means for the financial year, 1832–33.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February, annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditure of the ensuing financial year, under the respective heads of appropriation, such an Estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council, on the 28th of February last. Those Estimates were referred to a Joint Committee, by whom an Order was reported, which was passed by the City Council, in the following form, viz : —

CITY OF BOSTON.

An Order relative to specific Appropriations.

It is Ordered by the City Council, That, to defray the expenses of the City of Boston, and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and thirty-two, and closes on the thirtieth day of April, one thousand eight hundred and thirty-three, the following sums of money be, and the same are hereby, respectively, appropriated ; — that is to say —

For Salaries of the Instructers of all the Schools, except the Primary Schools, - - -	31,500 00
For the Primary Schools, - - - -	16,500 00
For repairs, fuel, and other contingent expenses, of the Schools, - - - - - -	4,000 00
Amount carried forward,	52,000 00

Amount brought forward,	52,000 00
For repairs of Public Buildings, including repairs of the roof of Faneuil Hall, - -	3,000 00
For care and repairs of the Burial Grounds, Public Tombs, and Funeral Cars, - -	500 00
For the construction of Public Tombs, - -	1,200 00
For care and improvement of the Public Lands, and preparing them for sale, - - -	5,000 00
For the gradual reclaiming and improvement of the Flats at the bottom of the Common, west of Charles street, - - - - -	1,500 00
For the paving and repair of Streets, - -	22,000 00
For widening Streets, and damages already incurred for that purpose, - - - -	25,000 00
For opening Tremont Street, from a point near Hollis street, to connect with the new street to Roxbury, over land of the City west of Washington street, - - - - -	13,000 00
For Salaries of all City and County officers, -	25,700 00
For the City Watch, - - - - -	11,400 00
For Lamps, Oil, and Superintendence, - -	14,000 00
For the Fire Department, exclusive of Engine Houses, - - - - - - -	8,000 00
For the erection, rent, and repairs of Engine-Houses, - - - - - -	3,000 00
For Bells and Clocks, - - - -	700 00
For Constables, - - - - -	1,000 00
For care and improvement of the Common, Malls, Copp's Hill, and Fort Hill, - -	1,500 00
For Common Sewers, Wells, and Pumps, -	4,000 00
For building Reservoirs, - - - -	3,000 00
For the payment of the Annuity for the purchase of George's and Lovell's Islands, in Boston harbor, - - - - -	400 00
For payments for Militia Duty, under a law of the Commonwealth, - - - -	1,500 00
For Printing and Stationary, - - -	2,000 00
Amount carried forward,	199,400 00

Amount brought forward,	199,400 00
For the Internal Health Department; including sweeping the streets, and removing house dirt and other nuisances, - - - -	12,000 00
For additions to, and improvements and repairs of, the City Stables, - - - - -	3,000 00
For the External Health Department; expenses of Quarantine, and repairs of the buildings on Rainsford Island, - - -	2,000 00
For the Overseers of the Poor; besides moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers, to be paid into the City Treasury) - - - -	15,050 00
For the House of Industry; besides income from the establishment at South Boston, and moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers, to be paid into the City Treasury) - - - -	23,175 00
For the Establishment for the employment and Reformation of Juvenile Offenders, - -	6,500 00
For the County of Suffolk; including expenses of the Courts, Jails, House of Correction, and all other charges, except salaries, -	31,500 00
For the payment of Interest on the Public Debt of the City, - - - - - - -	41,000 00
For the Reduction of the Principal of the Public Debt of the City, - - - - -	20,000 00
For fitting up, as a House of Correction, the building at South Boston, now occupied as a House of Reformation for Juvenile Offenders,	20,000 00
For the purpose of providing a School-house, to accommodate the citizens residing in the western part of the City, - - - -	25,000 00
For a School-house at the southerly part of the City, - - - - - - - - -	22,000 00
For the erection of a Sea Wall, near the House of Industry, at South Boston, - - -	1,300 00
Amount carried forward,	421,925 00

Amount brought forward,	421,925 00
For the erection of a Wharf, at Rainsford Island,	2,800 00
For the purchase of the franchise, rights, and property, of the Boston South Bridge Corporation, - - - - - - - -	3,500 00
For repairing the Boston South Bridge, and putting it in condition for use as a highway,	3,000 00
For the payment of the amount due the Commonwealth, for one half the State Tax of 1831, - - - - - - - - -	12,437 00
For Incidental Expenses, and Miscellaneous Claims; not justly chargeable to any of the foregoing heads of Appropriation, - -	4,000 00
For a Reserved Fund; to be applied to such purposes as the City Council may hereafter deem proper, - - - - - -	10,000 00
Total amount, - - - - - - -	$457,662 00

And it is further Ordered, That no excess in any of the respective Appropriations aforegoing, shall be allowed by the Auditor of Accounts, or paid by the Treasurer of the City and County, unless authorized by an Order of the City Council.

An Estimate of the Ways and Means to meet the Expenditures of the City, for the financial year, which commences on the first day of May, 1832, and will close on the thirtieth day of April, 1833.

Probable Income from the City Rents, - -		36,000 00
Interest on Bonds and Notes held by the City, and on deposites in Bank, - - -		12,000 00
From the Commonwealth, for the support of State Paupers, - - - - - -		14,000 00
From the Health Department; including Quarantine Fees, Funeral Fees, sales of Street Dirt, &c. - - - - - -		5,000 00
From Assessments for Common Sewers, -		6,000 00
From Licenses for Public Exhibitions, &c. -		2,000 00
From the County of Suffolk; including County Rents, Civil and Criminal Costs, Fines, Fees, Jury Verdicts, Licenses to Retailers, &c. -		20,000 00
Outstanding Taxes, small Debts, &c. - -		4,662 00
		99,662 00
Probable amount of Tax to be assessed for the ensuing financial year, - - - -	295,000 00	
From which, deduct for probable abatements, - - -	5,000 00	
Leaving the net income from the Tax of the year,		290,000 00
To be raised by Loan, - - - -		68,000 00
And making the total of Revenue to be calculated upon, for the financial year, 1832–33,		$457,662 00

REAL AND PERSONAL PROPERTY

Of the City of Boston and County of Suffolk.

Township No. 5, in the 9th Range, County of Penobscot.
The Common.
Fort Hill, and sundry lots of land adjoining.
About 3,000 feet of Land on Second Street.
Land on various Streets, formerly the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Marsh, on each side of the Neck.
Two Malls on the Neck.
A lot of Land at the head of the Ropewalks, occupied by the State for a Laboratory.
A lot of Land on the south side of the street leading from Washington Street to South Boston Bridge.
Land on Temple Street.
A small wedge of Land on Front and Beach Streets.
A lot of Land on Eliot Street, purchased for a Watch House, Engine House, &c.
A lot of Land on Thacher Street, leased for $40 per annum.
Land and Building on School Street, formerly occupied as an Engine House.
Engine Houses, and the land on which they stand, in Milk, Salem, Mason, and Leverett Streets, Dock Square, Pemberton Hill, and at South Boston.
House and Land on the Mill Pond, for Fire, Hook and Ladder Compang.
Four Burial-grounds in the City.
One do. on the Neck.
One do. South Boston.
One Tomb in Copp's Hill Burial-ground, being the particular property of the City.
Tomb in the South Burial-ground, with four apartments, for the interment of children.
One Tomb in the Granary Burial-ground.
Nine Tombs in the South Burial-ground.
Faneuil Hall, with the stores under, and the land contiguous to the same.

The New Market House at the east end of Faneuil Hall, and the Wharf connected therewith.
The City Hall.
A Fish Stall at the north part of the City.
County Court House and Land, in School street.
New Court House and Prisons in Leverett street.
Old Court House, and Land connected therewith, in Court street.
County House and Land, in Court Street.
House of Industry, House of Correction, two Houses for colored Poor, a Slaughter House, and other out-buildings, and sixty-one acres of Land at South Boston: together with the stock on hand, the farming utensils, and various articles appertaining to the establishment.
Deer Island and the buildings thereon.
Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.
Two Hay Scales and three City Pounds.
Ward Room and Cellar, in Ward No. 3, and about 3,000 feet of land contiguous thereto.
Stables on the Mill Pond land.
Eliot School-house in North Bennet street.
Mayhew, do. in Hawkins street.
Latin, do. in School street.
Adams, do. in Mason street.
Hancock, do. in Hanover street.
Bowdoin, do. in Derne street.
Boylston, do. Fort Hill.
Hawes, do. South Boston.
Franklin, do. in Washington street.
Eng. High do. in Pinkney street.
Old Franklin School-house, now occupied as a Ward Room, Engine House, Watch House, and Primary School House.
School House on the Western Avenue, occupied by a Primary School.
Primary School House on the Neck Lands.
Twenty-one Fire Engines, and one at the House of Industry.
Hose Carriages, six or seven thousand feet of Hose, three hundred and ten pairs of Buckets, twenty Pump Hoses, Hose Screws, Caps, Trumpets, Badges, and various other implements, appertaining to the Fire Department.

The Boat Massachusetts, with her three small boats, and other appurtenances, in the Quarantine service.
Thirty Horses, with Wagons, Carts, Harnesses, &c. in the service of the City.
Carriage for the transportation of Paupers.
Five Funeral Cars, with Harnesses complete.
Various public Wells and Pumps.
About twenty-six thousand feet of Common Sewers, laid by the City within the last nine years, and now under the control of the City Government.
Thirty-two Reservoirs, constructed by the City within the last six years.
Thirteen hundred and thirty Lamps.
Market Scales, Weights, &c.

Bonds and Notes held by the City.

Notes received on account of the sale of the Alms House Estate, in Leverett street, secured by Mortgage, ...	55,425	15
Notes received on account of sales of Neck Lands,	22,856	85
Various other Bonds and Notes in the hands of the City Treasurer, ...	1,283	05
Notes and Bonds transferred to the City Treasury, by the Committee on the Extension of Faneuil Hall Market: — amount remaining unpaid, .	57,742	40
Note received on account of a lot of land, or flats, near the Franklin School House, . . .	1,666	00
Note received on account of the improvement made in 1826, in Merchants' Row, . .	3,000	00
Notes received for sales of land on Merchants' Row, Ann and Clinton streets, . . .	21,619	35
Note received on account of sale of land on the Mill Pond, ...	4,815	00
Amount carried forward,	168,407	80

Amount brought forward,		168,407 80
Notes received for sales of lands and flats, near South Boston Bridge, ...	2,326 95	
Note received for the sale of certain Flats, contiguous to the Prison Lands on Leverett Street,	5,000 00	
Making the whole amount of Notes and Bonds held by the City, ...		$175,734 75

STATEMENT OF THE FRANKLIN FUND.

Estimated amount of the Franklin Fund, as stated in the last Annual Report, ...	18,320 00	
Amount of increase, during the year, four and a half per cent.	846 90	
Present value of the Fund, . . .		$19,666 90

Donation of Mrs. Joanna Brooker, and others, to the Selectmen of the Town of Boston, for the time being ; the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.

One Note and Mortgage, ...	1,166 66	
One Note and Mortgage, ...	1,503 30	
One Certificate of City Stock, . . .	1,300 02	
		$3,970 05

The Interest on the above has been paid in equal proportions to the Aldermen, and by them distributed, agreeably to the wills of the Donors.

Donation of Abiel Smith, Esq. to the Selectmen of the Town of Boston, for the time being ; the Income of which is to be appropriated to the support of a School for the Instruction of People of Color in said town, in Reading, Writing, and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New-Hampshire Turnpike Road.
5 do. in the Rhode-Island Bridge Company.
1 Share in the Boston Theatre.
1 do. in the Boston Bath House.
$3986 67 Certificate of City 5 per cent. Stock.
5 Shares in Suffolk Bank.

TWENTY-EIGHTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON

AND

County of Suffolk.

JULY, 1840.

BOSTON:
JOHN H. EASTBURN, CITY PRINTER.

1840.

4018

5187.1

CITY OF BOSTON *in Account Current from May 1st, 1839 to May 1st, 1840, with* RICHARD D. HARRIS, *City Treasurer.* CR.

0, 1.	To Cash paid Mayor's general Drafts,			1840, May 1.	By Cash, for		
	" " " " Special Drafts,	689,528 31			Balance of Account rendered to May 1, 1839,	[F.]	73,178 89
		(A) 143,245 80	832,774 11		Taxes,	[G.]	511,888 66
	" " " City Certificates	[B.]	244,500 00		Rents,	[H.]	47,711 34
	" " " Interest	[C.]	89,368 04		Interest,	[I]	9,625 89
	" " " Militia	[D.]	275 00		City Certificates issued,	[K.]	478,332 56
	" " " Firemen	[E.]	10 50		Bonds and Notes receivable,	[L.]	10,806 02
					Drains and Sewers,	[M.]	1,418 41
					License Fees from City Clerk,	[N.]	1,216 21
					Burial Fees, from Supt. B. G.	[O.]	1,267 00
					Weighing Fees, from Hay Weigher,	[P.]	1,104 23
					Alien Passengers, from Inspector of A. P.	[Q]	2,570 91
					Militia Exempts,	[R.]	6 00
					Iron Fence around Central Burial Ground, from subscribers,	[S.]	1,934 00
					School Fund, from Commonwealth,	[T.]	2,073 37
					Militia, from Commonwealth,	[U.]	730 00
					Paupers out door, from Commonwealth,	[V.]	3,641 11
					Paupers in House of Reformation, from Commonwealth,	[V.]	408 98
					Paupers in House of Industry, from Commonwealth,	[V.]	8,184 10
					Lunatics, Lunatic Hospital, from Commonwealth,	[V.]	119 29
					Expenses on account of Small Pox,	[V.]	616 22
					From Auditor,	[W.]	25,134 02
					From Administrators of late Treasurer in settlement of William Barry's Account,	[X.]	350 00
			1,166,927 65				1,182,317 21

MAY 1, 1840. Errors Excepted. RICHARD D. HARRIS, *City Treasurer.*

DR. *County of Suffolk in Account Current from May 1, 1839, to May 1, 1840, with Richard D. Harris, County Treasurer.* CR.

1840, May 1.	To Cash paid	Witnesses, Jurors, &c.	30,302 30	1840, May 1.	By Cash received for	
	" "	County Drafts,	11,996 10		Rent,	40 08
	" "	Board of Accounts,	480 00		Fines and Costs Municipal Court, from Sheriff Eveleth,	1,241 54
	" "	House of Correction,	8,896 85		Fines and Costs Police Court, from Jailer,	818 78
	" "	Balance of Jail Acc't,	2,126 06		Fines and Costs Police Court, from Clerk,	2,878 20
					Fees and Costs Justices' Court, from Clerk,	1,279 81
					Fees, surplus, from Adm'r of late Sheriff Sumner,	1,018 65
					Fees, 1-2 surplus, S. J. C. and C. C. P., from Clerk,	918 07
					Fees, 1-2 surplus, Municipal Court, from Clerk,	483 45
					Forfeited Recognizances, from County Attorney,	1,350 20
					License Fees, from City Clerk,	40 00
					House of Correction, from Treas'r of Commonwealth,	2,673 93
					Balances of County Accounts, from Treas'r of Com.	25,865 31
			53,801 31			38,608 02

MAY 1, 1840. Errors Excepted. RICHARD D. HARRIS, *County Treasurer*

DR. RICHARD D. HARRIS, *Treasurer of the City of Boston and County of Suffolk.* CR.

1840. May 1.	To Cash as per Account Current with City of Boston,	1,182,317 21	1840. May 1.	By Cash, as per Account Current with City of Boston,	1,166,927 65
	To Cash as per Account Current with County of Suffolk,	38,608 02		By Cash, as per Account Current with County of Suffolk,	53,801 31
				By Cash, for Balance,	196 27
		1,220,925 23			1,220,925 23

MAY 1, 1840. Errors Excepted. RICHARD D. HARRIS, *C. and C. Treasurer.*

CITY OF BOSTON, May 14th, 1840. The Committee appointed by the City Council, under an Order of the 7th inst, to audit and settle the Accounts of the City and County Treasurer, from May 1st, 1839, to May 1st, 1840, being the close of the financial year, have attended to that duty, and found the accounts correctly stated, and there are proper vouchers for the same. The Committee find that there has been received at sundry times, since April 30th, 1839, for account of the City of Boston, eleven hundred and eighty two thousand three hundred and seventeen dollars and twenty one cents, and that there has been paid on the same account, eleven hundred sixty six thousand nine hundred and twenty seven dollars and sixty five cents, leaving a balance due to the City of fifteen thousand three hundred eighty nine dollars and fifty six cents. The Committee also find that there has been received on account of the County of Suffolk, thirty eight thousand six hundred and eight dollars and two cents, and that there has been paid on the same account, fifty three thousand eight hundred and one dollars and thirty one cents, leaving a balance against the County, of fifteeen thousand one hundred and ninety three dollars and twenty nine cents, and leaving a final balance in the Treasury of one hundred and ninety six dollars and twenty seven cents. And that the notes paid by the Treasurer have been duly cancelled.

NATHAN GURNEY,
CHARLES WILKINS, } *Committee.*
JOHN STEVENS,

In Common Council, May 14, 1840. Read and accepted. Sent up for concurrence.

PH. MARETT, *President.*

In the Board of Aldermen, May 18, 1840. Read and concurred.

JONATHAN CHAPMAN, *Mayor.*

CITY OF BOSTON.

Office of the Auditor of Accounts,
July 25th, 1840.

The Auditor of Accounts asks leave respectfully to lay before the City Council the Twenty-eighth Annual Report of the Receipts and Expenditures of the City of Boston, and the County of Suffolk, for the financial year which terminated on the thirtieth day of April last. The first Document, marked A., is a statement of all the APPROPRIATIONS granted by the City Council, within the year. The Document marked B., is a statement of the INCOME of the City, from its various sources of revenue. The Document marked C., exhibits the EXPENDITURES of the year, in all the different departments of the government. The Documents marked D. and E., relate to the Public Debt of the City;—the one shewing the changes that have taken place in the Debt, within the last year—and the other shewing its precise character, on the first day of the present financial year.

It appears, by these Documents, that the whole amount of money paid out, from the City Treasury, for account of the City of Boston, during the last financial year, was 1,166,927 65

And that the whole amount paid out, on account of the County of Suffolk, was 53,801 31

Making the total amount of Expenditure, within that financial year,		$1,220,728 96
The Amount received into the Treasury, during the year, on account of the City of Boston, was	1,109,138 32	
The balance of money in hands of the Treasurer, at the commencement of the year, was	73,178 89	
Making the available funds of the City, for the year, amount to		1,182,317 21
And there were received, on account of the County of Suffolk, within the year		38,608 02
Making the entire Receipts of the City of Boston and the County of Suffolk, for the last financial year, amount to		1,220,925 23
The whole amount of RECEIPTS, as above stated, was		1,220,925 23
The whole amount of PAYMENTS, was		1,220,728 96
Leaving a balance of money on hand, in the City Treasury, on the first day of May, 1840, amounting to		$196 27

The aggregate amount of the City Debt, on the first day of May, 1839, as stated in the Twenty-seventh Annual Report, was		1,596,600 00
The amount of new Stock issued, under various Orders of the City Council, within the last financial year, was	478,332 56	
Various Certificates of Stock were paid off, and cancelled, within the year, amounting to	376,700 00	
Making an increase of the City Debt, within the last financial year, amounting to		101,632 56
And leaving the total amount of the City Debt, on the first day of May, 1840, the commencement of the present financial year, at		1,698,232 56
The amount of Bonds and Notes held by the City, on the first day of May, 1839, as stated in the last Annual Report, was		177,048 17
Since that day, there has been paid in, at the City Treasury, on account of the principal of said Notes and Bonds, the sum of	10,806 02	
And other Bonds have been received, within the year, amounting to	5,035 50	

Making a diminution of this property, to the amount of	5,770 52
And leaving the amount of Notes and Bonds held by the City, on the first day of May, 1840, at	$171,277 65
The total amount of the City Debt, at the commencement of the present financial year, was, as before stated,	1,698,232 56
From which, if there be deducted the amount of Bonds and Notes held by the City	171,277 65
The balance against the City will be	$1,526,954 91

It may be remarked that, besides the ordinary expenditures for the maintenance of the City Government during the last financial year, a new School House has been erected—provision has been made, for the support of a Small Pox Hospital, for a part of the year—several valuable Estates, on School Street, have been purchased, with the view to the erection of a City Hall, or the conversion of the Court House to that purpose—a new fire-proof building, for the safe keeping of the very valuable records in the Registries of Probate and Deeds, has been commenced, and very nearly completed—a Hospital for the House of Correction has been commenced, and some progress made in its erection—and the Lunatic Hospital, at South Boston, has been

completed and furnished. The prosecution of these objects will account for the increase which has taken place, within the year, in the Debt of the City.

Besides the Documents above referred to, this Report is accompanied by an Account with the Committee on the Reduction of the City Debt—the Estimates for the current financial year—and a schedule of the Real and Personal Property of the City—the whole of which is respectfully submitted to the City Council.

WILLIAM HAYDEN, AUDITOR.

In the Board of Aldermen, July 27, 1840.

Read, and thereupon Ordered, That the Auditor of Accounts be, and he is hereby, authorized to cause eight thousand copies of the Annual Report of the Receipts and Expenditures of the last financial year, and the estimates of the current year, together with a particular statement of all City property, to be printed and distributed for the information of the inhabitants.

Sent down for concurrence.

JONA. CHAPMAN, *Mayor.*

In Common Council, August 13th, 1840.

Read and concurred.

PHILIP MARETT, *President.*

(A)

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the 1st day of May, 1839, and closed on the thirtieth day of April, 1840.

For Salaries of the Instructers of all the Public Schools, except the Primary Schools ;—		
Original Appropriation	64,000 00	
Subsequently added	5,000 00	
		69,000 00
For the annual expenses of the Primary Schools ;—		
Original Appropriation	28,000 00	
Subsequently added	2,000 00	
		30,000 00
For repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools ;—		
Original Appropriation	12,000 00	
Subsequently added	7,000 00	
		19,000 00
Amount carried forward		118,000 00

Amount brought forward		118,000 00
For the erection of a new School House, in the Third Ward ;—		
Original Appropriation	16,000 00	
Subsequently added	7,000 00	
		23,000 00
For the purchase of Land, and erection of buildings, for the accommodation of Primary Schools ;—		
Original Appropriation	12,500 00	
Subsequently added	3,100 00	
		15,600 00
For Repairs of Public Buildings ;—		
Original Appropriation	4,000 00	
Subsequently added	4,000 00	
		8,000 00
For Burial Grounds, Public Tombs, and Funeral Cars ;—		
Original Appropriation	3,500 00	
Subsequently added	1,000 00	
		4,500 00
For Care and improvement of the Public Lands, and preparing them for sale ;—		
Original Appropriation	3,000 00	
Subsequently withdrawn	1,000 00	
		2,000 00
For paving and repairs of Streets ;—		
Original Appropriation	40,000 00	
Subsequently added	5,500 00	
		45,500 00
For widening and extending Streets, including the expense of laying out the Streets around the New Court House ;—		
Original Appropriation	50,000 00	
Subsequently added	36,000 00	
		86,000 00
Amount carried forward		302,600 00

Amount brought forward		302,600 00
For Repairs of the Bridges belonging to the City ;		
Original Appropriation	2,000 00	
Subsequently added	1,100 00	
		3,100 00
For Salaries of all City and County Officers ;—		
Original Appropriation	36,000 00	
Subsequently added	800 00	
		36,800 00
For the City Watch ;—		38,000 00
For Lamps, Oil, Gas, and Superintendence ;		
Original Appropriation	20,000 00	
Subsequently added	3,000 00	
		23,000 00
For Fixtures to extend the use of Gas, in Lighting the Streets of the City ;—		
Original Appropriation	3,000 00	
Subsequently added	400 00	
		3,400 00
For the Fire Department, exclusive of Engine Houses ;—		
Original Appropriation	40,000 00	
Subsequently added	2,500 00	
		42,500 00
For the erection, rent and repairs of Engine and Hook and Ladder Houses ;—		2,000 00
For Bells and Clocks ;—		1,000 00
For the City Police ;—		
Original Appropriation	6,000 00	
Subsequently added	2,000 00	
		8,000 00
For care and improvement of the Common, Malls, Lands west of Charles Street, Fort Hill, and Copp's Hill, including one half the cost of an Iron Fence around the Central Burial Ground ;—		5,000 00
Amount carried forward		465,400 00

Amount brought forward		465,400 00
For Common Sewers, Wells and Pumps ;—		4,000 00
For building Reservoirs ;—		
Original Appropriation	2,000 00	
Subsequently added	300 00	
		2,300 00
For the payment of four Annuities :—one for the purchase of George's and Lovell's Islands, in Boston Harbor, the others as compensation to persons having Estates, for life, in lands taken by the City ;		850 00
For Printing and Stationary ;—		3,000 00
For the Internal Health Department, including sweeping the Streets, and removing house dirt and other nuisances ;—		
Original Appropriation	26,000 00	
Subsequently added	4,000 00	
		30,000 00
For the External Health Department—expenses of Quarantine, including the Repairs of the Buildings on Rainsford Island ;—		2,000 00
For Overseers of the Poor ;—		12,100 00
For the Directors of the House of Industry;		22,000 00
For the House of Reformation ;—		9,000 00
For the County of Suffolk, including expenses of the Courts, Jails, House of Correction, and all other charges, except Salaries ;—		
Original Appropriation	31,500 00.	
Subsequently added	4,000 00	
		35,500 00
For payment of Interest on the Public Debt of the City ;—		78,000 00
For the reduction of the principal of the Public Debt of the City ;—		45,000 00
Amount carried forward		709,150 00

Amount brought forward		709,150 00
For the payment of a portion of the expense of such Public Buildings as the City Council may, within this financial year, order to be erected ;—		
Original Appropriation	10,000 00	
Subsequently withdrawn	7,800 00	
		2,200 00
For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation ;—		
Original Appropriation	10,000 00	
Subsequently added	9,200 00	
		19,200 00
For a Reserved Fund ;—to be applied to such purposes as the City Council may deem proper, subsequently to the passage of the Annual Appropriation Bill ;—		
Original Appropriation	10,550 00	
Subsequently withdrawn, and added to other appropriations	10,500 00	
		50 00
For expenses of a temporary Small Pox Hospital ;—		
Original Appropriation	1,000 00	
Subsequently added	1,000 00	
		2,000 00
For the erection of a Fire Proof Building for the Registry of Probate and Deeds ;—		
Original Appropriation	22,000 00	
Subsequently added	10,000 00	
		32,000 00
For the purchase of certain Estates in the vicinity of the Court House, on School Street ;—		60,000 00
For the erection of a Hospital, at the House of Correction ;—		9,000 00
Amount carried forward		833,600 00

Amount brought forward		833,600 00
For the erection of a Hospital at South Boston, for Idiots and Insane Persons ;—		
Original Appropriation	30,000 00	
Subsequently added	3,400 00	
	33,400 00	
Expended previously to the last financial year ;—	22,408 56	
		10,991 44
For furnishing and supporting the Lunatic Hospital		10,000 00
Aggregate amount of the Appropriations, for the financial year 1839–40		$854,591 44

Office of the Auditor of Accounts, July 25th, 1840.

WILLIAM HAYDEN, Auditor.

(B)

STATEMENT OF THE INCOME of the City of Boston, during the financial year which commenced on the first day of May, 1839, and closed on thirtieth day of April, 1840.

Balance of money in the hands of the City Treasurer, May 1st, 1839, (*as per item marked F. in the Treasurer's Account*)		73,178 89
Income from Taxes ;—		
Amount received on account of the Tax of the year 1821	1 25	
" " " 1822	13 11	
" " " 1823	24 82	
" " " 1824	16 59	
" " " 1825	23 24	
" " " 1826	37 04	
" " " 1827	32 82	
" " " 1828	81 64	
" " " 1829	81 56	
" " " 1830	99 58	
" " " 1831	113 62	
" " " 1832	143 25	
" " " 1833	194 62	
" " " 1834	238 05	
" " " 1835	374 07	
" " " 1836	1,100 43	
" " " 1837	2,480 66	
" " " 1838	12,362 87	
	17,419 22	
" " " 1839	494,469 44	
Making the whole amount of TAXES received during the year, (*as per item marked G. in the Treasurer's Account.*)		511,888 66
Amount carried forward		585,067 55

Amount brought forward			585,067 55
Income from Rents ;—			
Amount received for Rents of the City Hall, viz ;—			
For the Post Office and Reading Room	2,875 00		
For the Offices in the Basement	937 50		
For the Cellars	671 25		
For apartment, and area, in the City Hall	75 00		
		4,558 75	
For one year's rent of the City Wharf, near Faneuil Hall Market		10,000 00	
Rent of Stores under Faneuil Hall		4,657 50	
Rent of the Hall over Faneuil Hall Market		1,250 00	
Rent of Rooms in the New Court House, occupied by the U. S. Courts		3,000 00	
Rent of the City's Wharf, at the northerly part of Commercial Street		1,000 00	
Rent of Deer Island		510 00	
Rent of Mill Pond Lands		8 52	
Rent of Rooms in the Columbian Hall Estate		22 00	
Rent of two Rooms hired by the City, and let for the unexpired Leases		159 58	
Rent of Cellar under the Hancock School House		100 00	
Rent of Store on an estate on Cross Street, purchased for a Primary School House		100 00	
Amounts carried forward		25,366 35	585,067 55

Amounts brought forward		25,366 35	585,067 55
Rent of a piece of Land on Broad Street		100 00	
Rent of part of the Cellar under the Wells School House		50 00	
Rent of part of the Cellar under the Franklin School House		15 00	
Amounts received for Rents of Stalls, Cellars, and Stands, at Faneuil Hall Market, and for use of the Public Scales, from April 1, 1839, to March 31, 1840, viz :—			
For Rents of Stalls	16,305 00		
For Rents of Cellars	4,439 81		
For Stands near the Market	412 09		
For use of the Public Scales	930 80		
Making the whole Market income for the year	22,087 70		
For a lot of old Lamps, and for Coal and Gas sold from the Market	76 29		
For damage done to Glass, &c.	16 00		
Making the whole Receipts from the Market during the year		22,179 99	
And making the whole amount received by the City Treasurer, for Rents, during the year (*as per item marked H. in the Treasurer's Account*)			47,711 34
Amount carried forward			632,778 89

Amount brought forward		632,778 89
Income from Interest ;—		
Received for Interest on various Bonds, Notes, and other debts due the City, and on deposites in Bank, during the year, (*as per item marked I. in the Treasurer's Account*)		9,625 89
Receipts from Loans authorized by the City Council ;—(for a more particular statement of which see document marked D.)		
Loan made under Order of April 29th, 1839,	283,332 56	
Under Order of June 6, 1839,	60,000 00	
Under Order of July 1, 1839,	22,000 00	
Under Order of July 15, 1839,	9,000 00	
Under Order of Oct. 14, 1839,	10,000 00	
Under Order of Dec. 21, 1839,	36,000 00	
Under Order of Jan. 4, 1840,	4,000 00	
Under Order of Feb. 14, 1840,	54,000 00	
Making the whole amount received from Loans, during the year, (*as per item marked K. in the Treasurer's Account*)		478,332 56
Bonds and Notes Receivable, paid in at the City Treasury, during the year ;—		
On account of sundry Bonds given by purchasers of Neck and Mill Pond Lands	9,105 76	
On account of Bond received for sale of a lot of land in Federal Street	543 81	
On account of Bond received for sale of a lot of land in May and Grove Streets	246 40	
On account of Notes received for sales of lands on Ann, Clinton and Fulton Streets	345 30	
Amounts carried forward	10,241 27	1,120,737 34

Amounts brought forward	10,241 27	1,120,737 34
On account of Bond received for sale of a lot of land on Eliot street	214 75	
On account of Bond received for sale of a lot of land on the corner of Snow Hill and Prince Streets	350 00	
Making the whole amount received for Bonds and Notes paid in, during the year, (*as per item marked L. in the Treasurer's Account*)		10,806 02
Income from Common Sewers ;—		
Received of various persons, during the year, for assessments for benefit derived to their Estates from Common Sewers and Drains laid by the City, (*as per item marked M. in the Treasurer's Account*)		1,418 41
Fees for Licenses, and Recording ;—		
Amount paid over, within the year, by the City Clerk, being the amount received by him, for fees for Licenses and Recording, viz :—		
Fees for publication of Marriages, and recording Births	608 16	
For recording Mortgages on personal property	272 05	
Fees for Quaratine of Vessels	140 00	
Fees for Licenses of Dogs	72 00	
Licenses to Innholders, Apothecaries, Victuallers and Retailers	44 00	
Licenses to dealers in Junk, &c.	31 00	
For Certificates under the City Seal	29 00	
Licenses for various Public Exhibitions	20 00	
Amounts carried forward	1,216 21	1,132,961 77

Amounts brought forward	1,216 21	1,132,961 77
Making the amount paid over by the City Clerk, *(as per item marked N. in the Treasurer's Account)*		1,216 21
Fees for Burials ;— Amount paid over, within the year, by the Superintendent of Burial Grounds, being the amount received by him for fees for burials, and interment in the Public Tombs, *(as per item marked O. in the Treasurer's Account)*		1,267 00
Fees for weighing ,— Amount paid over within the year, by the Hayweigher for the Northern District, being one half the amount of Fees received by him, for Weighing, *(as per item marked P. in the Treasurer's Account)*		1,104 23
Fees from Alien Passengers ;— Amount paid over, within the year, by the Superintendent of Alien Passengers, being the net amount received by him, for Fees, *(as per item marked Q. in the Treasurer's Account)*		2,570 91
Militia Services ;— Amount paid into the City Treasury by persons exempted from Militia duty, *(as per item marked R. in the Treasurer's Account)*		6 00
Burial Ground Fence ;— Amount paid into the City Treasury, being the contributions of various individuals towards the expense of the Iron Fence around the Central Burial Ground, *(as per item marked S. in the Treasurer's Account)*		1,934 00
School Fund ;— Amount received of the Treasurer of the Commonwealth, for the City's proportion of the annual income of the School Fund, *(as per item marked T. in the City Treasurer's Account)*		2,073 37
Amount carried forward		1,143,133 49

Amount brought forward		1,143,133 49
Militia Services;—		
Amount received of the Treasurer of the Commonwealth, for MILITIA services, (*as per item marked U. in the City Treasurer's Account*)		730 00
State Paupers;—		
Amount received of the Commonwealth, for support of State Paupers, viz:		
In the House of Industry	8,184 10	
Assistance to paupers out of the House, by the Overseers of the Poor	3,641 11	
In the House of Reformation	408 98	
In the Lunatic Hospital	119 29	
In the Small Pox Hospital	616 22	
Making the whole amount received for support of STATE PAUPERS, during the year, (*as per items marked V. in the City Treasurer's Account*)		12,969 70
Receipts from the Auditor;—		
The moneys collected by the AUDITOR of ACCOUNTS, and by him paid over to the City Treasurer, within the year, were derived from the following sources, viz:—		
Amount received for contributions towards the expenses of widening and extending various streets	7,750 00	
Amount received under the Contract for the sale of the House Offal of the City	3,500 00	
Amount received by the Auditor for Drafts of the Mayor on the City Treasurer, to pay certain bills in advance, under votes of the Committee on Accounts	3,000 00	
Received for sales of Dirt collected from the Streets, for Sta-		
Amounts carried forward	14,250 00	1,156,833 19

Amounts brought forward	14,250 00	1,156,833 19
ble Manure, and other articles appertaining to the Internal Health Department	2,563 31	
Received, in money, on account of various sales of City Lands, made during the year	2,318 00	
Received for sales of old buildings, from Estates purchased by the City	1,535 13	
Received amount contributed towards filling up and grading Dover and Suffolk Streets	1,143 43	
Received for work done by men and teams attached to the Internal Health Department, for abating nuisances, &c.	801 25	
Received of the City Treasurer, (for the purpose of balancing the Books,) the amount of certain unclaimed drafts, which had been allowed and passed, but the payment of which subsequent circumstances rendered unnecessary	681 05	
Received for sale of Stone, Gravel, &c., belonging to the Paving Department	675 11	
Received of the Treasurer of the Directors of the House of Reformation, being the proceeds of the labor of the inmates of that Institution	500 00	
Received amount overpaid in purchase of an Estate on School Street, in consequence of a mistake in the quantity of land	281 34	
Received for a Tomb in the South Burial Ground	220 00	
Amounts carried forward	24,968 62	1,156,833 19

Amounts brought forward	24,968 62	1,156,833 19
Received contribution towards the expense of the Iron Fence around the Central Burial Ground	49 00	
Received interest on deferred payment of various amounts due the City	34 76	
Received for sale of old Lime Casks from Lunatic Hospital	28 50	
Received for sale of old Mattresses from Watch House	15 39	
Received for damage done to Street Lamps	12 00	
Received for rent of a small House on Ann Street, belonging to the City	10 00	
Received for articles sold from the Fire Department	10 00	
Received for old materials of a Common Sewer	5 75	
Making the whole amount paid over to the Treasurer, by the AUDITOR OF ACCOUNTS, being the amount received by him, on account of the City, during the year, (*as per item marked W. in the Treasurer's Account*)		25,134 02
Outstanding Accounts ;—		
Received of Administrators of the late Treasurer Mackay, balance of outstanding account, (*as per item marked X. in Treasurer's Account*)		350 00
The aggregate of RECEIPTS at the City Treasury, during the year, on account of the CITY OF BOSTON, amounted, *as per Account of the City Treasurer*, to		1,182,317 21
Income from the County of Suffolk ;—		
Received of the Commonwealth,		
Amount carried forward		1,182,317 21

Amount brought forward			1,182,317 21
for balances of accounts of costs in criminal cases		25,865 31	
Received for fines and costs, Police Court	3,696 98		
For fees in Supreme Judicial, Common Pleas, and Municipal Courts	2,420 17		
For fines and costs in the Municipal Court	1,241 54		
For fees in the Police Court	1,279 81		
		8,638 50	
Received for forfeited Recognizances		1,350 20	
Received of the Commonwealth, for support of Lunatics in the House of Correction		2,673 93	
For Licenses to Apothecaries		40 00	
For use of the Jail, for United States Prisoners		40 08	
The whole amount received by the Treasurer, on account of the County of Suffolk, during the past year, *as per Account of the County Treasurer*, was			38,608 02
The total amount of RECEIPTS on account of the CITY OF BOSTON AND THE COUNTY OF SUFFOLK, during the financial year 1839--40, as per the City and County Treasurer's general Account, was			1,220,925 23

Office of the Auditor of Accounts, July 25th, 1840.

WILLIAM HAYDEN, AUDITOR.

(C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May, 1839, and closed on the thirtieth day of April, 1840.

Salaries of the Instructers of all the Public Schools, except the Primary Schools:—

Instructers of the Latin School, in School Street	6,300	00
" " English High School, in Pinckney Street	5,900	00
" " Eliot School, in North Bennet Street	4,685	54
" " Hancock School, in Hanover Street	4,500	00
" " Endicott School, in Cooper Street	3,166	66
" " Mayhew School, in Hawkins Street	4,743	51
" " Wells School, in Blossom Street	4,683	34
" " Bowdoin School, in Derne Street,	4,500	00
" " Boylston School, in Washington Square	4,500	00
" " Winthrop School, in East Street	3,677	35
" " Adams School, in Mason Street	4,925	00
Amount carried forward	51,581	40

Amount brought forward	51,581 40	
Instructers of the Johnson School, in Tremont Street	4,341 95	
" " Franklin School, in Washington Street	4,600 00	
" " Hawes School, at South Boston	5,060 43	
" " Lyman School, at East Boston	1,750 00	
" " Smith School, in Belknap Street, a portion of the expense of this School being paid from the Donation of Abiel Smith, Esq.	1,625 00	
		68,958 78
The usual annual expenses of the Primary Schools ;—		
Paid to Instructresses of eighty-eight Schools, and of three new Schools part of the year, for their personal services, (the annual compensation of the Teachers being $250 each, per annum)	22,480 57	
Paid the Rents of School Rooms hired by the City	3,955 84	
For sundry repairs of School Rooms, and for Stoves and Furniture	1,473 65	
Paid, under an Order of the City Council, for fuel for the Primary Schools	1,602 35	
For Rewards to the Scholars, $2 to each School, and for Books and Stationary	250 94	
For salary of the Secretary of the Primary School Committee,		
Amounts carried forward	29,763 35	68,958 78

Amounts brought forward	29,763 35	68,958 78
and for notifying meetings of the Committee	142 00	
		29,905 35
Repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools;—		
Amount expended, during the year, for repairs and supplies of the several Schools, as follows, viz:—		
Lyman School, East Boston, including the expense of fitting up, and furnishing the new School House	2,776 99	
Eliot School, North Bennet Street, including the expense of fitting up, and furnishing the new School House	2,445 16	
Hancock School, Hanover Street	925 29	
Endicott School, established in anticipation of the erection of the new School House in Ward 3	862 91	
Johnson School, Tremont Street	785 44	
Franklin School, Washington Street	584 89	
Latin School, School Street	517 37	
Wells School, Blossom Street	501 60	
Adams School, Mason Street	480 40	
Bowdoin School, Derne Street	411 85	
Mayhew School, Hawkins Street	354 45	
Winthrop School, East Street	288 04	
Hawes School, South Boston	253 86	
Boylston School, Washington Square	226 58	
Smith School, Belknap Street	221 97	
English High School, Pinckney Street	209 80	
	11,846 60	
Paid for fuel for all the Schools	2,766 99	
Amounts carried forward	14,613 59	98,864 13

Amounts brought forward	14,613 59	98,864 13
Expenses of visitation of the Schools, including the expense of the annual School Dinner, Medals, &c.	2,129 60	
Expense of teaching Music in the Schools	2,030 25	
Salaries of the Secretary and Messenger of the School Committee	250 00	
Supply of Ink for all the Schools	130 00	
Expenses of obtaining certain statistical information in relation to the Schools, for the Board of Education	139 00	
		19,292 44
Erection of a new School House in the Third Ward;—		
Amount expended for building the new School House, on Cooper Street, called the Endicott School House		22,337 07
Purchase of Land, and erection of buildings, for the accommodation of Primary Schools:—		
Paid for a lot of Land on Mason Street Court, purchased as a site for a Primary School House	1,404 37	
Expended for the erection of a Primary School House on Mason Street Court	2,939 89	
Expended for the erection of a Primary School House on Fort Hill	4,006 75	
Expended for the erection of a Primary School House, in Newburn Place, near Carver Street	4,395 26	
Expended for the erection of a Primary School House at South Boston	2,460 31	
Expended in fitting up a room in the Lyman School House,		
Amounts carried forward	15,206 58	140,493 64

Amounts brought forward	15,206 58	140,493 64
at East Boston, for a Primary School	402 77	
		15,609 35
Repairs of Public Buildings ;—		
For Repairs of the City Hall, and lighting the same with Gas	2,259 28	
For building the Iron Fence around the New Court House	2,017 62	
Repairs of Faneuil Hall Market and lighting with Gas	1,113 70	
For drain and fence at the House of Reformation	719 38	
Repairs of Faneuil Hall, Gas Fixtures and lighting wth Gas	622 67	
Paid for Plans and Specifications of new buildings, and alterations of buildings	421 00	
For Repairs of City Stables	193 05	
For repairs of Ward Rooms	153 12	
For repairs of Platforms on the City Wharf	130 55	
Repairs of Hay Scales and Pounds	57 09	
For repairs of a building on Cross Street, belonging to the City	45 67	
		7,733 13
Care and Repairs of the Burial Grounds, Public Tombs and Funeral Cars, and for the construction of new Public Tombs ;—		
Expended for the erection of nineteen new Public Tombs, in the South Burial Ground	3,325 00	
For care and repairs of the Funeral Cars	43 12	
Expended for improving the Burial Grounds, repairing Walls, setting out trees, filling up South Burial Ground, &c.	1,026 08	
		4,394 20
Amount carried forward		168,230 32

Amount brought forward		168,230 32
Care and improvement of the Lands belonging to the City, and preparing them for sale;—		
Expended for repairing the Dike, on the Neck Lands	581 12	
For sinking a Well, on the Neck Lands	277 28	
For laying out streets, filling up, repairing fences, and setting out trees, to improve the City Lands, and render them saleable	232 77	
Compensation paid to the Superintendent of Public Lands	192 96	
		1,284 13
Paving, and Repairs of Streets;—		
Paid for paving, flaging and edging Stones, Gravel, Bricks, Lumber, and other materials, used on the streets	17,032 68	
Paid to Pavers, for work done in paving and repairing various streets of the City	14,982 97	
Paid laborers, for work done on streets	8,472 79	
For carting Stones, gravel and dirt	1,895 97	
For stone for McAdamizing	258 27	
Paid on account of Wooden Pavement in State and Tremont Streets	2,159 76	
Paid damages, in consequence of altering the elevation of certain streets	1,300 00	
Expenses of keeping the Horses attached to the Paving department, at the City Stables, during the year	1,800 00	
Paid for Horses	190 00	
		48,092 44
Amount carried forward		217,606 89

Amount brought forward		217,606 89
Widening and Extending Streets;—including the expense of laying out the Streets around the New Court House:—		
Expended for widening and extending the following Streets, viz.—		
Laying out the Streets around the New Court House	21,948 41	
Widening Portland Street	13,520 02	
Widening Friend and Deacon Streets	12,589 44	
For the extension and widening of Broad Street	9,759 66	
Widening Milk Street	9,686 66	
For the extension of Beach Street	7,654 73	
Widening Richmond Street	5,775 16	
Widening Salem Street	3,851 68	
Widening Cooper Street	2,555 91	
Widening Garden Court Street	1,277 03	
On account of laying out North Market Street	1,026 87	
Widening Hanover Street	629 95	
Widening Summer Street, near South Street	622 03	
Widening Snow Hill Street	568 09	
Widening Chardon Street	452 81	
Widening Commercial Street	405 03	
Widening Federal Street	270 00	
Widening Green Street	175 62	
Widening Purchase Street	173 30	
Widening Pearl Street	130 00	
Widening Tremont Street	54 82	
Widening Unity Street	41 75	
Widening Washington Street	32 00	
Widening Brattle Street	15 33	
For surveying and drawing plans	272 09	
		93,488 39
Amount carried forward		311,095 28

Amount brought forward		311,095 28
Repairs of the Bridges belonging to the City;—		
Expended for the Bridges over the Mill Creek	1,325 90	
For repairing the North Bridge to South Boston	1,170 90	
For repairs of the South Bridge to South Boston	562 56	
		3,059 36
Salaries of City and County Officers;—		
Paid the Salaries of the following Officers, within the year, viz;		
Samuel A. Eliot, Mayor, three quarters of the year, 1,875 00		
Jonathan Chapman, Mayor, one quarter 625 00		
	2,500 00	
Richard D. Harris, City and County Treasurer and Collector, including Clerk hire	2,600 00	
Samuel F. McCleary, City Clerk, including Clerk hire	2,100 00	
Richard G. Wait, Clerk Common Council	800 00	
Samuel Norwood, Assessor	1,200 00	
Henry Bass, Assessor	1,200 00	
Thomas Jackson, Assessor	1,200 00	
John S. Butler, Resident Physician of the Institutions at South Boston, from Sept. 16th, 1839	650 00	
William Barnicoat, Chief Engineer of the Fire Department	1,000 00	
John Pickering, City Solicitor	1,430 55	
Elbridge G. Austin, City Attorney, from May 23d, 1839	426 39	
Samuel H. Hewes, Superintendent of Burial Grounds	1,000 00	
Jerome V. C. Smith, Resident Physician at Hospital Island	1,400 00	
Amounts carried forward	17,506 94	314,154 64

Amounts brought forward	17,506 94	314,154 64
John Minot, Keeper of Hospital Island	700 00	
Johnson Colby, Messenger to the City Council	800 00	
Ezra Weston, Jr., City Marshal, to Jan. 1st, 1840	750 00	
James H. Blake, City Marshal, from Jan. 20th, 1840	194 45	
Hezekiah Earl, Deputy City Marshal	700 00	
James H. Blake, Deputy City Marshal, to Jan. 20th, 1840	563 88	
Zephaniah Sampson, Superintendent of Streets	1,100 00	
Charles B. Wells, Superintendent of Sewers and Drains	1,000 00	
Daniel Rhodes, Clerk of Faneuil Hall Market	900 00	
Calvin Bailey, Superintendent of Alien Passengers	500 00	
James Phillips, Keeper of Faneuil Hall	100 00	
William Hayden, Auditor of Accounts	1,500 00	
Samuel Jenkins, Superintendent of South Boston Free Bridge	500 00	
Royal Oliver, Superintendent of Boston South Bridge	200 00	
Frederick A. Colburn, Secretary of the Board of Engineers of the Fire Department	400 00	
Paid Clerk hire for the Assessors	400 00	
Ebenezer P. Sperry, Chaplain of the Houses of Industry and Correction	1,000 00	
	28,815 27	
Peter O. Thacher, Judge of the Municip. Court,		
Amounts carried forward	28,815 27	314,154 64

Amounts brought forward		28,815 27	314,154 46
being the City's portion of his Salary	750 00		
William Simmons, Justice of Police Court	1,500 00		
John Gray Rogers, Justice of Police Court	1,500 00		
James C. Merrill, Justice of Police Court	1,500 00		
Thomas Power, Clerk of Police Court	1,400 00		
William Knapp, Assistant Clerk of Police Court	900 00		
		7,550 00	
			36,365 27
City Watch ;			
Paid for services of the Watchmen employed by the City		36,584 41	
Supplies of Fuel, Oil, Gas, Furniture and Watch Hooks, for the Watch Houses		562 13	
For rents and repairs of Watch Houses		415 09	
Compensation to the Captain of the Watch		405 55	
Medical attendance on persons sick at Watch House		20 00	
			37,987 18
Lamps, Oil, Gas and Superintendence ;—			
Amount paid for Oil and Wicking, for Street Lamps		11,180 96	
Paid for the services of Lamp Lighters		5,777 28	
Paid for Gas, for Street Lamps		3,970 83	
Paid for new Lamps, Posts, Ladders, &c., and for repairing Lamps, Posts and Ladders		1,679 81	
Amounts carried forward		22,608 88	388,507 09

Amounts brought forward	22,608 88	388,507 09
Compensation for the Superintendent of Lamps	405 55	
		23,014 43
Fixtures to extend the use of Gas, in lighting the Streets of the City ;—		
For Iron Posts, for Pipes and other fixtures, for Gas Lamps	2,329 94	
For Gas Lamps	528 50	
Expense of setting Posts	485 69	
		3,344 13
Fire Department, exclusive of Engine Houses ;—		
Paid the annual compensation of the Assistant Engineers, and the Officers and Members of the various Engine, Hook and Ladder, and Hose Companies	34,764 59	
For repairs of Engines, Hooks, Ladders, Hose Carriages, &c.	3,441 75	
Expended for new Hose, Hose Screws, Buckets, Caps, Badges, Bags, Belts, and Torches ;—and for Furniture, Fuel, Oil, and other articles supplied for the Engines, and Engine Companies	3,209 21	
For care of the Church Bells during the nights, to prevent unnecessary alarms of Fire	300 34	
Paid for Horses, to draw Engines to and from Fires	185 81	
Expense of filling Reservoirs	187 50	
For services of Constables at fires	124 00	
		42,213 20
Erection, rent, and repairs, of Engine and Hook Houses ;—		
Paid rents of various Engine Houses, hired by the City	329 35	
Expended for repairs of Engine and Hook and Ladder Houses	825 70	
For the erection of an Engine House, on Suffolk Street	300 00	
		1,455 05
Amount carried forward		458,533 90

Amount brought forward		458,533 90
Bells and Clocks;—		
Paid for ringing bells to denote the hours of the day	500 00	
For care and repairs of the public Clocks	321 50	
For ringing bells for the City and Ward meetings, and other public occasions	93 00	
		914 50
City Police;—		
Paid for services of Police men, in various parts of the City, for the preservation of the peace, by day and by night, including the difficulties in relation to the License Law of 1838	6,663 42	
For rewards for bringing two gangs of Burglars to justice	683 25	
For notifying and attending the General and Ward Meetings, distributing the Annual Report, &c.	268 54	
		7,615 21
Care and Improvement of the Common, Malls, Lands west of Charles Street, Fort Hill, and Copp's Hill;—		
Cost of the Iron Fence around the Central Burial Ground, on the Common	5,018 65	
Expended for labor	756 76	
For Music on the Common	607 01	
For Stone Wall, on the Lands west of Charles Street	321 67	
For repairing Wall, around Frog Pond	190 00	
Expended for Trees, Manure, Tools and Sodding	65 09	
		6,959 18

By reference to the Statement of Income, it will be seen that a considerable portion of the cost of the Iron Fence around the Burial Ground was refunded, by individual subscriptions.

Common Sewers, Wells, and Pumps;—		
Amount expended for the construction of Common Sewers, in Hanover, Cambridge, Union, Ann, Richmond, Salem, and A. Streets, and for small repairs of various other Common Sewers	2,654 35	
Amounts carried forward	2,654 35	474,022 79

Amounts brought forward	2,654 35	474,022 79
For use of Engine, and for labor, in ascertaining the capacity of an Artesian Well, on Front Street, and putting a Pump into said Well	922 97	
Amount of certain erroneous assessments for Common Sewers remitted	80 64	
		3,657 96
Building Reservoirs ;—		
Expended for the construction of two large Reservoirs in the following locations, viz :		
One at the junction of Merrimack and Lancaster Streets	1,268 36	
One at the junction of Salem and Cooper Streets	917 66	
Expended for sundry small repairs of other Reservoirs	62 67	
		2,248 69
Payment of four annuities ;—one for the purchase of George's and Lovell's Islands, in Boston Harbor, the others as compensation to persons having Estates, for life, in lands taken by the City ;—		
Paid this year's Annuity; being the amount which the City has contracted to pay, each year, during the life of the individual of whom George's and Lovell's Islands were purchased	400 00	
Paid the stipulated Annuities to three persons having life Estates in certain lands taken by the City to widen Streets	450 00	
		850 00
Printing and Stationary ;—		
Paid for Printing done for the City	1,364 00	
For Advertising	1,250 57	
For Blank Books, Stationary and Binding	634 94	
		3,249 51
Internal Health Department :—including sweeping the streets, and removing House Dirt and other nuisances ;—		
Paid for Labor in collecting and carrying off the House Offal and other nuisances	15,391 11	
Amounts carried forward	15,391 11	484,028 95

Amounts brought forward	15,391 11	484,028 95
For labor in sweeping the Streets, and removing the Street Dirt	9,516 74	
For Grain, Hay and Straw, used at the City Stables	6,154 11	
For Iron, Steel, Coal, and various small articles, for the Blacksmith's and Wheelwright's Shops	519 37	
For services of special Watch at the City Stables	91 50	
For repairs of Wagons, Carts and Harnesses	463 11	
For Shovels, Brooms, Water Pots, Buckets, Oil, Medicines for the Horses, and other small supplies for the Stables	634 32	
For services of an Assistant to the Superintendent	120 00	
	32,890 26	
Deduct amount charged to other departments, for work done by men and teams attached to Internal Health Department	2,312 00	
		30,578 26
External Health Department;—expenses of Quarantine, including repairs of the buildings on Rainsford Island;—		
Expenses attending the visitation of the Island by the City Council, and the Committee of Quarantine	1,016 93	
Paid for services of Boatmen employin the Department	960 00	
For boarding and nursing various sick and destitute persons, and for Medicines, and other supplies, for the Hospital	79 77	
For repairs of the buildings, and fences, on the Island	554 76	
Repairs and supplies of the Boats, including new Sails	191 81	
Amounts carried forward	2,803 27	514,607 21

Amounts brought forward	2,803 27	514,607 21
Rent of a landing place for the Boat	50 00	
	———	2,853 27
Overseers of the Poor ;—		
Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons	10,000 00	
Expenses of burying Paupers	991 25	
Salary of the Clerk to the Board of Overseers of the Poor	800 00	
Books and Stationary	40 50	
	———	11,831 75
House of Industry ;—		
Expended for victualling the inmates of the House	14,829 35	
For Salaries to the superintendent and his assistant, physician, teachers, clerk of the Directors, female assistants and the gate keeper	2,812 62	
For Fuel and Light	2,099 20	
Paid for clothing for the Inmates	1,240 33	
For Swine, Hay, Tools, Trees, Seeds, and other articles appertaining to the Agricultural Department	1,381 77	
For repairs and fixtures	1,794 21	
For Furniture	493 70	
For Medicine	484 63	
Paid for Pot-Ash, Tallow, Tobacco, Snuff, and Sand	559 89	
For the transportation of Paupers	220 00	
For Carriage hire for the Directors	147 00	
Rent of building for Opthalmia Infirmary, and expenses attending that disease	370 67	
School Books, Stationary, Fuel for Office, Postages, and other contingent Expenses	332 19	
	26,765 56	
Amounts carried forward	26,765 56	529,292 23

Amounts brought forward		26,765 56	529,292 23
Of the above expenditure, there was paid from the income of the establishment at South Boston, and other sources within the control of the Directors	3,409 22		
Sundry outstanding bills were left unpaid, at the close of the financial year, amounting to	1,360 81		
		4,770 03	
Leaving the amount in fact drawn from the City Treasury, for the support of the House of Industry			21,995 53
House for the Employment and Reformation of Juvenile Offenders ;—			
Expended for victualling the Inmates of the House, and Family Table		3,066 25	
For Salaries of Superintendent, Chaplain, Teachers, Matron, Assistants, Clerk and Gate Keeper		2,650 00	
For Furniture		249 35	
For Clothing for the Inmates		656 60	
For Fuel and Lights		907 80	
For materials and labor, for finishing the House, and appurtenances, and making repairs		920 10	
For Carriage hire, for the Directors		44 00	
Manure, Ploughing, Garden Tools and Seeds		177 46	
For School Books, and Stationary, Postage and Newspapers		106 97	
For Medical attendance		118 50	
For Carting Goods from the City		142 31	
Travelling and other expenses, for the pursuit, equipment, and disposal, of the Inmates		110 26	
Amounts carried forward		9,149 60	551,287 76

Amounts brought forward	9,149 60	551,287 76
Palm Leaf for making Hats	140 16	
Sundry miscellaneous items	200 26	
		9,490 02

NOTE. The Directors of the House of Reformation paid over to the City, within this financial year, the sum of $500 —being proceeds of the labor of the inmates of their Institution—which amount will be found in the Statement of Income, Page 24 of this Report. This credit reduces the actual expense of their establishment, for the year, to the sum of $8,990 02.

County of Suffolk;—

Paid for conveying Convicts to the House of Correction	512 00

Reduction of the Principal of the Public Debt of the City;—

Paid, under direction of the Committee on the Reduction of the City Debt, on account of the Principal of the City Debt falling due within this financial year	132,200 00

Expense of new Public Buildings;—

Expended in removing tenants from the Estates in School Street, purchased as a site for a New City Hall, and, also, for Plans and Designs of said building	2,358 13

Incidental Expenses and Miscellaneous Claims;— not justly chargeable to any of the foregoing heads of Appropriation;—

Paid the State Lunatic Hospital, and Massachusetts General Hospital, for board and expenses of persons sent from the City to those Institutions	3,818 64	
Amount refunded to persons erroneously taxed, and in cases where taxes have been twice paid, through mistake	3,663 98	
Expenses attending the celebration of the Anniversary of American Independence, including the display of Fireworks and Music	3,011 99	
Amounts carried forward	10,494 61	695,847 91

Amount brought forward	10,494 61	695,847 91
Paid for services of extra Council, Fees of Referees, and damages and costs, in various suits in which the City was a party	2,001 66	
Paid for extra Clerk hire, in the City Treasurer's Office	1,327 75	
Paid for services of an Assistant to the Clerk of the Market, and for Watchmen employed, and Fuel used at the Market	1,029 20	
Paid sundry expenses of investigations in relation to a supply of pure and soft water	522 50	
For Fuel for the City offices	429 62	
Paid for services of Deputy Collectors, employed by the City Treasurer	340 00	
Expense attending the removal of a vessel sunk in the Harbor	325 00	
For carriage hire, for Committees of the City Council	270 26	
Expense of repairing the City Wharf	260 74	
For keeping a Horse for the City Marshal	220 79	
Paid for refreshments for Committees of the City Council	191 92	
Cost of Ward Signs put up in the Streets	171 00	
Paid for Furniture for the City Offices	154 07	
For services of an Assistant Messenger, at City Hall	103 74	
For Powder for the Military	100 36	
For recording Deeds, Mortgages, &c., to the City	85 75	
Paid Rent of room occupied by a Military Company, for an Armory	75 00	
For use of Halls for Ward meetings	60 00	
For arranging Plans, in Mayor's Office	58 00	
Paid for cleaning the Offices, at the City Hall	57 75	
For repairing Standard Weights and Measures, in the City Treasurer's Office	48 91	
Amounts carried forward	18,328 63	695,847 91

Amounts brought forward	18,328 63	695,847 91
Paid for services of a Messenger to the Assessors	48 50	
For expenses of selling old buildings at auction	26 86	
For sundry miscellaneous expenses, of small amounts	23 90	
		18,427 89
Reserved Fund ;—applicable to such purposes as the City Council may deem proper, subsequently to the passage of the annual Appropriation Bill ;—		
The amount of this fund, except a very small balance, was withdrawn, within the year, under various Orders of the City Council, and carried to the credit of other Appropriations.		
Small Pox Hospital ;—		
Expended for the support of a temporary Hospital, established for the reception of patients affected with Small Pox		1,634 55
Registry of Probate and Deeds ;—		
Expended in the erection of a Fire Proof Building for the Offices for the Registry of Probate and Deeds		28,692 40
Purchase of Estates on School Street ;—		
Expended for the purchase of three Estates on School Street, in the vicinity of the Court House, as a contemplated site for a City Hall		60,353 57
Hospital for the House of Correction ;—		
Expended on account of the erection of a building at South Boston, as a Hospital appertinent to the House of Correction		3,998 69
Lunatic Hospital, at South Boston ;—		
Expended for the completion of the Hospital		
Amount carried forward		808,955 01

Amount brought forward	808,955 01
at South Boston, for Idiots and Insane Persons	10,941 06
Furnishing and supporting the Lunatic Hospital;—	
Expended for furniture and supplies for the Lunatic Hospital, at South Boston, and supporting the same from the time it was first occupied as a Hospital to the close of the financial year	9,961 11
Amount of money paid to the Auditor, under direction of the Committee of Accounts, during the financial year, for the purpose of paying such bills as must necessarily be paid promptly, and before the meetings of the Committee—this amount being credited in the account of moneys received by the Auditor, page 23 of this Report	3,000 00
The total amount of Expenditures for the City of Boston, passed upon by the Committee of Accounts, and included in the Mayor's Drafts on the City Treasurer, during the financial year 1839–40, was	832,857 18
To which should be added, the amount of sundry drafts of former years, remaining unpaid at the commencement of this financial year	4,285 32
	837,142 50
From this should be deducted, the amount of drafts remaining unclaimed and unpaid, at the close of this financial year	4,368 39
And the aggregate amount actually paid out of the City Treasury, on the MAYOR'S DRAFTS, (*as per item marked A. in the Treasurer's Account,*) was	$832,774 11
Amount carried forward	832,774 11

Amount brought forward		832,774 11
Payments on account of the City Debt ;—		
Paid the amount of various portions of the City Debt, as they fell due, during this financial year, and which are more particularly specified in the Statement D. viz :—		
Paid on account of Loan under Order of Oct. 2d, 1826	30,000 00	
Paid on account of stock issued under Order of Dec. 14th, 1835	1,800 00	
Paid on account of Loan under Order of April 25th, 1836	30,000 00	
Paid on account of Loan under Order of July 25th, 1836	12,000 00	
Paid on account of Loan under Order of Sept. 19th, 1836	10,000 00	
Paid on account of Loan under Order of Sept. 19th, 1836	10,000 00	
Paid on account of Loan under Order of Oct. 13th, 1836	17,500 00	
Paid on account of Loan under Order of Dec. 29th, 1836	15,000 00	
Paid on account of Loan under Order of April 17th, 1837	17,000 00	
Paid on account of Loan under Order of Sept. 19th, 1837	1,600 00	
Paid on account of Loan under Order of Dec. 11th, 1837	1,600 00	
Paid on account of Loan under Order of Dec. 29th, 1837	2,000 00	
Paid on account of Loan under Order of April 29th, 1839	96,000 00	
Making the whole amount of payments, during the year, on account of the principal of the CITY DEBT, (*as per item marked B. in the Treasurer's Account*)		244,500 00
Amount carried forward		1,077,274 11

Amount brought forward		1,077,274 11
Interest on the Public Debt of the City ;—		
Paid the interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government during the year, (*as per item marked C. in the Treasurer's Account*)		89,368 04
Payments for Militia Duty ;—		
For this amount paid to persons who had performed Militia duty, under an Act of the Legislature, (*as per item marked D. in the Treasurer's Account*)		275 00
Payments to Members of the Fire Department ;—		
Amounts paid out to members of the Fire Department, under an Ordinance of the City Council, "being a sum equal to the Poll tax to the State, County and Town, which was assessed on the first day of May, and paid by or on account of such members," (*as per item marked E. in the Treasurer's Account*)		10 50
Making the aggregate PAYMENTS from the City Treasury, during the year, on account of the CITY OF BOSTON, (*as per City Treasurer's Account Current with the City, on the 3d page of this Report,*) amount to		1,166,927 65
County of Suffolk, including expenses of Courts, Jails, House of Correction and all other charges except Salaries ;—		
Paid sundry persons, being for charges arising in the maintenance and keeping of prisoners, in the House of Correction	8,896 85	
For maintenance and keeping of prisoners in the Jail	2,126 06	
Amounts carried forward	11,022 91	1,166,927 65

Amounts brought forward	11,022 91	1,166,927 65
To witnesses, constables, &c. for attendance at the several Courts	15,408 51	
Paid to Jurors at the several Courts	14,893 79	
Paid on County Drafts of the Mayor; being for that portion of the County expenses which comes under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions	11,996 10	
Paid for services of the County Board of Accounts	480 00	
Making the whole amount paid out by the Treasurer, on account of the County of Suffolk, during the year, (*as per the County Treasurer's Account Current with the County, on the 4th page of this Report*)		53,801 31
The total amount of PAYMENTS, on account of the CITY OF BOSTON, and the COUNTY OF SUFFOLK, during the financial year 1839–40, (*as per the City and County Treasurer's Account Current with the City and County, on the 5th page of this Report*) was		$1,220,728 96

Office of the Auditor of Accounts, July 25th, 1840.

WILLIAM HAYDEN, AUDITOR.

NOTE. In order to make the details of the RECEIPTS and EXPENDITURES correspond with the aggregate amounts, as stated in the Treasurer's Accounts, it is found necessary to separate from the detail of expenditure, under several heads of Appropriation, various items of income which are fairly creditable to, and ought to be deducted from, those expenditures. If the Statement of EXPENDITURES be compared, throughout, with the Statement of APPROPRIATIONS, the former will be perceived, in some few instances, to exceed the latter—but if reference be had to the Statement of INCOME, items will there be found closely connected with the deficient accounts, and which fully meet the apparent excess.

(D)

Statement in relation to the Public Debt of the City of Boston.

The Amount of the City Debt on the first day of May, 1839, as per Statement in the twenty-seventh Annual Report, was .		1,596,600 00
From that time to the thirtieth day of April, 1840, *inclusive, the following Stock and Notes were issued, viz:*—		
Amount borrowed under an Order of the City Council, passed April 29th, 1839, authorizing a Loan of $450,000—for the purposes of the next financial year	283,332 56	
Amount borrowed under an Order of the City Council, passed June 6th, 1839, authorizing a Loan of $60,000, for the purchase of certain Estates, situated in front of the Court House, on School Street	60,000 00	
Amount borrowed under an Order of the City Council, passed July 1st, 1839, authorizing a Loan of $22,000—for the erection of a Fire Proof building for the Registry of Probate and Deeds	22,000 00	
Amount borrowed under an Order of the City Council, passed July 15th, 1839, authorizing a Loan of $9,000, —for the erection of a Hospital for the House of Correction	9,000 00	
Amounts carried forward	374,332 56	1,596,600 00

Amounts brought forward	374,332 56	1,596,600 00
Amount borrowed under an Order of the City Council, passed October 14th, 1839, anthorizing a Loan of $10,000,—for furnishing the Lunatic Hospital, at South Boston, and supporting the same during the remainder of the financial year	10,000 00	
Amount borrowed under an Order of the City Council, passed December 21st, 1839, authorizing a Loan of $36,000,—to meet an additional Appropriation for widening Streets	36,000 00	
Amount borrowed under an Order of the City Council, passed January 4th, 1840, authorizing a Loan of $4,000,—to meet an additional appropriation for the erection of a new School House in the Third Ward	4,000 00	
Amount borrowed under an Order of the City Council, passed February 14th, 1840, authorizing a Loan of $54,000,—to meet deficiencies in various Appropriations	54,000 00	
Making the whole amount of City Stock issued, during the financial year 1839–40		478,332 56
		2,074,932 56
From the above amount, there are to be deducted the following payments on account of the City Debt, within the same financial year, viz :—		
Paid, in part, the amount borrowed under an Order of the City Council, passed April 29th, 1839, authorizing a loan of $450,000 00—for the purposes of the financial year 1839–40 :—at 5 and 6 per cent. interest	124,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed October 2d, 1826, authorizing a Loan for the Redemption of certain other portions of the City Debt—at 4½ per cent. interest	30,000 00	
Amounts carried forward	154,000 00	2,074,932 56

Amounts brought forward	154,000 00	2,074,932 56
Paid, in full, the Loan contracted under an Order of the City Council, passed December 14th, 1835, authorizing a Loan to meet certain additional Appropriations—at 6 per cent. interest	1,800 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed April 25th, 1836, authorizing a Loan to defray, in part, the expenses of the financial year 1836–37—at 5½ per cent. interest	30,000 30	
Paid, in part, the Loan contracted under an Order of the City Council, passed July 14th, 1836, authorizing a Loan for the purposes of the then current financial year—at 6 per cent. interest	39,700 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed July 25th, 1836, authorizing a Loan to meet an additional Appriation for widening and extending Streets—at 6 per cent. interest	31,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed September 19th, 1836, authorizing a Loan for completing the House of Reformation, at South Boston—at 6 per cent. interest	10,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed September 19th, 1836, authorizing a Loan for completing the erection and furnishing of the New Court House—at 6 per cent. interest	10,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed October 13th, 1836, authorizing a Loan for the purpose of continuing the Iron Fence around the Common—at 6 per cent. interest	17,500 00	
Amounts carried forward	294,000 00	2,074,932 56

Amounts brought forward	294,000 00	2,074,932 56
Paid, in full, the Loan contracted under an Order of the City Council, passed December 29th, 1836, authorizing a Loan to complete the payments for the Iron Fence around the Common—at 6 per cent. interest	15,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed April 1st, 1837, authorizing a Loan for the purchase of the Columbian Hall Estate, near the New Court House—at 6 per cent. interest	17,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed April 17th, 1837, authorizing a Loan for the purposes of the financial year 1837–38—at 5 per cent. interest	17,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed September 19th, 1837, authorizing a Loan to meet an additional Appropriation for the Fire Department—at 5 per cent. interest	14,100 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed October 16th, 1837, authorizing a Loan to defray the expense of erecting a Hospital at South Boston, for Idiots and Insane persons—at 5 per cent. interest	6,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed December 11th, 1837, authorizing a Loan for the purchase of additional land as a site for the Eliot School House—at 5 per cent. interest	1,600 00	
Paid, in part, the Loan contracted under an Order of the City Council,		
Amounts brought forward	364,700 00	2,074,932 56

Amounts brought forward	364,700 00	2,074,932 56
passed December 29th, 1837, authorizing a Loan to meet certain additional Appropriations—at 5 per cent. interest	2,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed March 14th, 1839, authorizing a Loan to meet an additional Appropriation for widening and extending Streets—at 5 per cent. interest	10,000 00	
Making the whole amount paid on account of the City Debt, during the financial year 1839–40		376,700 00
And leaving the aggregate amount of the City Debt, on the first day of May, 1840,—(being $101,632 56 more than on the 1st May, 1839)		$1,698,232 56

Office of the Auditor of Accounts, July 25th, 1840.

WILLIAM HAYDEN, Auditor.

(E)

The character of the Public Debt of the City, on the first day of May, 1840, was as follows, viz.

Amount unpaid of a Loan contracted, under an Order of the City Council, passed December 28th, 1825, for the purchase of an Estate for the improvement of Court Street;—payable at the decease of a person having a life estate in the premises, at 5 per cent. interest		20,000 00
Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council, passed October 2d, 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1845 and 1850		65,000 00
Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz ;—		
At 4½ per centum per annum	2,000 00	
At 4¾ per centum per annum	5,000 00	
At 5 per centum per annum	80,000 00	
At 6 per centum per annum	100,000 00	
		187,000 00
Amount carried forward		272,000 00

Amount brought forward	272,000 00
Amount unpaid of Stock issued under an Order of the City Council, passed May 24th, 1830, authorizing a Loan for repairing and fitting up the Old State House, payable at the pleasure of the City, at four per cent. interest	5,000 00
Amount unpaid of Stock issued under an Order of the City Council, passed April 5th, 1833, authorizing a Loan for the redemption of other portions of the City Debt; payable in ten years, at four per cent. interest	33,000 00
Amount unpaid of Stock issued under an Order of the City Council, passed May 19th, 1834, authorizing a Loan of $450,000— for the purposes of that financial year— payable in ten and twenty years, at five per cent. interest	100,000 00
Amount of Stock issued under an Order of the City Council, passed October 6th, 1834, authorizing a Loan for the erection of a House of Reformation, at South Boston ;— payable in twenty years, at 5 per cent. interest	20,000 00
Amount of Stock issued under an Order of the City Council, passed January 3d, 1835, authorizing a Loan to meet certain deficiencies of Appropriations :—payable in 20 years, at 4½ and 5 per cent. interest	11,100 00
Amount of Stock issued under an order of the City Council, passed January 26th, 1835, authorizing a Loan of $500,000— to redeem other portions of the City Debt: —payable in 20 years, at 5 per cent. interest	500,000 00
Amount carried forward	$941,100 00

Amount brought forward	941,100 00
Amount of Stock issued under an Order of the City Council, passed February 23d, 1835, authorizing a Loan for the erection of the New Court House—payable in 1855 —at 5 per cent. interest	60,000 00
Amount of Stock issued under an Order of the City Council, passed April 27th, 1835, authorizing a Loan on account of the expense of laying out Blackstone Street, and extending Broad and Commercial Streets; payable in twenty years, at 5 per cent. interest	68,000 00
Amount of Stock issued under an Order of the City Council, passed April 27th, 1835, authorizing a Loan to defray, in part, the expenses of the financial year 1835–36, payable in twenty years, at 5 per cent. interest	25,000 00
Amount of Stock issued under an Order of the City Council, passed October 5th, 1835, authorizing a Loan to meet certain additional Appropriations, payable in ten years, at 5 per cent. interest	7,100 00
Amount of Stock issued under an Order of the City Council, passed November 12th, 1835, authorizing a Loan to complete the House of Reformation at South Boston, payable in ten years, at 5 per cent. interest	10,000 00
Amount of Stock issued under an Order of the City Council, passed April 25th, 1836, authorizing a Loan to defray in part, the expenses of the financial year 1836–37— payable in ten years, at 5 per cent. interest	10,000 00
Amount of Stock issued under an Order of the City Council, passed July 14th, 1836, authorizing a Loan for the purposes of the then current financial year—payable in five years, at five per cent. interest	1,000 00
Amount carried forward	1,122,200 00

Amount brought forward	1,122,200	00
Amount of Stock issued under an Order of the City Council, passed July 25th, 1836, authorizing a Loan to meet an additional Appropriation for widening and extending Streets—payable in ten years, at 5 per cent. interest	29,000	00
Amount of Stock issued under an Order of the City Council, passed April 17th, 1837, authorizing a Loan for the purposes of the financial year 1837–38—payable in three and five years, at 5 per cent. interest	67,300	00
Amount of Stock issued under an Order of the City Council, passed May 29th, 1837, authorizing a Loan to defray certain expenses in relation to the introduction of a supply of pure and soft water—payable in three years, at 5 per cent. interest	7,000	00
Amount of Stock issued under an Order of the City Council, passed September 19th, 1837, authorizing a Loan to meet an additional Appropriation for the Fire Department, payable in two years, at 5 per cent. interest	8,400	00
Amount of Stock issued under an Order of the City Council, passed October 16th, 1837, authorizing a Loan to defray the expense of erecting a Hospital, at South Boston, for Idiots and Insane persons, payable in three and five years, at 5 per cent. interest	24,000	00
Amount of Stock issued under an Order of the City Council, passed December 11th, 1837, authorizing a Loan for the purchase of additional Land, as a site for the Eliot School House—payable in three and five years, at 5 per cent. interest	6,000	00
Amount carried forward	1,263,900	00

Amount brought forward	1,263,900 00
Amount of Stock issued under an Order of the City Council, passed December 29th, 1837, authorizing a Loan, to meet certain additional Appropriations—payable in three and five years, at 5 per cent. interest	38,000 00
Amount of Stock issued under an Order of the City Council, passed August 20th, 1838, authorizing a Loan for the purpose of erecting the Lyman School House, at East Boston—payable in three years, at 5 per cent. interest	14,000 00
Amount of Stock issued under an Order of the City Council, passed January 5th, 1839, authorizing a Loan to meet certain additional Appropriations—payable in five years, at 5 per cent. interest	28,000 00
Amount of Stock issued under an Order of the City Council, passed April 29th, 1839, authorizing a Loan for the purposes of the then ensuing financial year—payable in one, three, four and five years, at 5 and 5½ per cent. interest	159,332 56
Amount of Stock issued under an Order of the City Council, passed June 6th, 1839, authorizing a Loan for the purchase of certain Estates situated in front of the Court House, on School Street—payable in two, five and twenty years, at 5 and 5½ per cent. interest	60,000 00
Amount of Stock issued under an Order of the City Council, passed July 1st, 1839, authorizing a Loan for the erection of a Fire Proof building for the Registry of Probate and Deeds—payable in one, two, and five years, at 5½ per cent. interest	22,000 00
Amount of Stock issued under an Order of the City Council, passed July 15th, 1839,	
Amount carried forward	1,585,232 56

Amount brought forward	1,585,232	56
authorizing a Loan for the erection of a Hospital at the House of Correction—payable in one and five years, at 5½ per cent. interest	9,000	00
Amount of Stock issued under an Order of the City Council, passed Oct. 14th, 1839, authorizing a Loan for furnishing the Lunatic Hospital at South Boston, and supporting the same during the remainder of the financial year—payable in one year, at 5½ per cent. interest	10,000	00
Amount of Stock issued under an Order of the City Council, passed Dec. 21st, 1839, authorizing a Loan to meet an additional Appropriation for widening Streets—payable in one, two, three, four and five years, at 5½ per cent. interest	36,000	00
Amount of Stock issued under an Order of the City Council, passed January 4th, 1840, authorizing a Loan to meet an additional Appropriation for the erection of a New School House in the Third Ward—payable in one year, at 5½ per cent. interest	4,000	00
Amount of Stock issued under an Order of the City Council, passed February 14th, 1840, authorizing a Loan to meet deficiencies in various Appropriations—payable in one year, at 5½ per cent. interest	54,000	00
Total Amount of the City Debt, as it stood on the first day of May, 1840	$1,698,232	56

The Annual Interest of the City Debt, as it stood on the first day of May, 1840, was as follows, viz :—

At 4 per cent. per annum	- - -	38,000	00
" 4½ " "	- - - -	67,000	00
" 4¾ " "	- - - -	5,000	00
" 5 " "	- - - -	1,230,100	00
" 5½ " "	- - - -	235,300	00
" 6 " "	- - - -	122,832	56
		$1,698,232	56

The Annual Interest of the City Debt, at the rates specified in the foregoing Statement, is $86,588 95—and the average rate of interest on the whole debt is about 5 1-10 per centum per annum

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The City Debt becomes due, and payable, as follows, viz :—

In the financial year 1840–41	- - -	195,432	56
" " " 1841–42	- - -	69,100	00
" " " 1842–43	- - -	76,000	00
" " " 1843–44	- - -	94,900	00
" " " 1844–45	- - -	226,100	00
" " " 1846–47	- - -	56,100	00
" " " 1849–50	- - -	30,000	00
" " " 1854–55	- - -	877,100	00
" " " 1859–60	- - -	48,500	00
At the decease of a certain person, at 5 per cent. interest		20,000	00
At the pleasure of the City, 4 per cent.		5,000	00
		$1,698,232	56

Office of the Auditor of Accounts, July 25th, 1840.

WILLIAM HAYDEN, AUDITOR.

REDUCTION OF THE CITY DEBT.

Auditor's Office, July 25th, 1840.

The Auditor of Accounts is required, by Ordinance, to lay before the City Council, annually, a statement of the operations of *the Committee on the Reduction of the City Debt.* The mode heretofore adopted by the City Council, of authorizing specific Loans for the purpose of meeting such portions of the City Debt as fell due within the year, was abandoned some years since;—and Loans have since been authorized for the general purposes of the year, including the liquidation of such portions of the Debt as may come to maturity. This course has so far mingled the transactions in relation to the payment of the funded Debt with other financial operations of the City Government, as to render it somewhat difficult to state any distinct account with the Committee who have that particular subject in charge. It is now proposed to return to the former system, and keep the operations in relation to the City Debt separate from the other financial concerns of the City. This arrangement will render the account of the Committee on the Reduction of the City Debt, more distinct hereafter. The Auditor respectfully submits the following account with

The Committee on the Reduction of the City Debt;—

This Committee stands credited with the following items of income, viz:	
Balance in the City Treasury, on the first day of May, 1839	73,178 89
Amount of money received on account of sales of City Lands, during the year 1839–40	2,318 00
Rent of the City Hall, over and above the sum of $3,500, which was the income de-	
Amount carried forward	75,496 89

Amount brought forward		75,496 89
rived from that building before it was fitted up as a City Hall		1,058 75
Amount paid at the City Treasury, on account of the principal sums of sundry Bonds and Notes due the City, (as stated on Page 21 of this Pamphlet)		10,806 02
Amount of the annual Appropriation granted by the City Council, for the Reduction of the principal of the City Debt		45,000 00
Making the whole amount standing at credit of the Committee		132,361 66
Out of these funds the following portions of the City Debt, falling due within the year, have been paid, under authority of the Committee, viz:—		
On account of a Loan under authority of an Order passed July 14th, 1836,	39,700 00	
On account of a Loan under authority of an Order passed July 25th, 1836	19,000 00	
On account of a Loan under authority of an Order passed September 19th, 1837	12,500 00	
On account of a Loan under authority of an Order passed April 1st, 1837	17,000 00	
On account of a Loan under authority of an Order passed October 16, 1837,	6,000 00	
On account of a Loan under authority of an Order passed March 14th, 1839,	10,000 00	
On account of a Loan under authority of an Order passed April 29th, 1839,	28,000 00	
Amounts carried forward	132,200 00	132,361 66

Amounts brought forward	132,200 00	132,361 66
Making the whole amount of the City Debt paid, under direction of the Committee		132,200 00
And leaving a balance at the credit of the Committee, amounting to		$161 66

WILLIAM HAYDEN, AUDITOR.

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditures of the ensuing financial year, under the respective heads of appropriation, such an estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council on the 28th of February last. Those estimates were referred to a Joint Committee, by whom an order was reported, which was passed by the City Council, in the following form, viz:

CITY OF BOSTON.

An Order relative to specific Appropriations.

It is hereby ordered by the City Council, That to defray the expenses of the City of Boston, and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and forty, and closes on the thirtieth day of April, one thousand eight hundred and forty-one, the following sums of money be, and the same are hereby, respectively, appropriated;—that is to say—

For Salaries of the Instructers of all the Schools, except the Primary Schools	70,000 00
For the usual annual expenses of the Primary Schools	32,000 00
Amount carried forward	102,000 00

Amount brought forward	102,000 00
For repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools	15,000 00
For the purchase of Land, and erection of buildings for the accommodation of Primary Schools	8,000 00
For the support of an additional Grammar School in Ward No. 12	2,000 00
For repairs of Public Buildings, to be expended under direction of the Joint Standing Committee on Public Buildings	5,000 00
For repairing damage done by the recent fire at the House of Correction	4,000 00
For Burial Grounds, Public Tombs, and Funeral Cars	1,000 00
For the construction of an Iron Fence, at the Granary Burial Ground:—the City not to pay more than one half the cost of said Fence	2,500 00
For care and Improvement of the Public Lands, and preparing them for sale	2,000 00
For Paving and Repairs of Streets	40,000 00
For Widening and Extending Streets	5,000 00
For the payment of unliquidated claims for widening and extending Streets, in former years	15,000 00
For repairs of the Bridges belonging to the City	2,000 00
For Salaries of all the City and County Officers	38,000 00
For the City Watch	38,000 00
For Lamps, Oil, Gas, and Superintendence	24,000 00
For fixtures to extend the use of Gas, in lighting the Streets of the City	1,000 00
For the Fire Department, exclusive of Engine Houses	43,000 00
For the erection, rent, and repairs, of Engine and Hook and Ladder Houses	2,000 00
Amount carried forward	349,500 00

Amount brought forward	349,500 00
For Bells and Clocks	1,000 00
For the City Police	6,000 00
For Care and Improvement of the Common, Malls, Lands west of Charles Street, Fort Hill and Copp's Hill	2,000 00
For Common Sewers, Wells and Pumps	4,000 00
For building Reservoirs	3,000 00
For the payment of four Annuities ;—one for the purchase of George's and Lovell's Islands, the others as compensation to persons having Estates, for life, in lands taken by the City	850 00
For Printing and Stationary	3,000 00
For the Internal Health Department, including sweeping the streets, and removing House Dirt and other nuisances	30,000 00
For the External Health Department ;—expenses of Quarantine, including Repairs of the buildings on Rainsford Island	2,000 00
For the Overseers of the Poor, besides moneys received for the support of Poor belonging to other towns, (all moneys accruing for. the support of State Paupers to be paid into the City Treasury)	12,000 00
For the House of Industry :—besides income from the Establishment at South Boston, and moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury)	23,500 00
For the House for the Employment and Reformation of Juvenile Offenders	9,000 00
For the County of Suffolk ; including expenses of the Courts, Jail, House of Correction, and all other charges, except Salaries	35,500 00
For the payment of Interest on the Public Debt of the City	82,000 00
Amount carried forward	563,350 00

Amount brought forward	563,350 00
For Payments for Militia duty, under a law of the Commonwealth	3,000 00
For the Reduction of the Principal of the Public Debt of the City	45,000 00
For the payment of a Loan contracted to meet certain deficiencies of Appropriations, for the financial year 1839–40	54,000 00
For the Boston Lunatic Hospital	12,000 00
For Improvements, and additional Furniture, at the Boston Lunatic Hospital	3,000 00
For completing the Fire Proof Building for the Registry of Probate and Deeds	5,000 00
For completing the Hospital for the House of Correction	5,000 00
For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation	13,000 00
For a Reserved Fund:—to be applied to such purposes as the City Council may hereafter deem proper	30,000 00

And it is further Ordered, That no excess in any of the respective Appropriations aforegoing shall be allowed by the Auditor of Accounts, or be paid by the Treasurer of the City and County, unless authorized by an Order of the City Council.

The aggregate Amount of Appropriations included in the foregoing Order, is $733,350 00

Estimate of Ways and Means to meet the Expenditures of the City of Boston, and the County of Suffolk, for the current financial year, which commenced on the first day of May, 1840, and will close on the thirtieth day of April, 1841.

Probable Income from City Rents		48,000 00
Interest on Bonds and Notes held by the City, and on deposites in Bank		10,000 00
From the Commonwealth, for support of State Paupers		11,000 00
From the Commonwealth, for the City's portion of the School Fund		2,000 00
From the Health Department, including Quarantine Fees, Funeral Fees, and sales of House Offal, and Street Dirt		6,000 00
From Certificates of Marriage, fees for recording Mortgages of personal property, Licenses for Public Exhibitions, &c.		2,000 00
From Assessments for Common Sewers		15,000 00
From the County of Suffolk ; including County Rents, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c.		22,000 00
From the Commonwealth, for Militia services		3,000 00
Outstanding Taxes, small debts, &c.		1,350 00
Making the estimated income of the City and County, independent of Taxes		120,350 00
Amount of Tax assessed, for the present financial year	540,000 00	
From which deduct for probable abatements	5,000 00	
Leaving the net Income from the Tax of the year		535,000 00
Amount carried forward		655,350 00

Amount brought forward	655,350 00
Amount of Loan authorized, to defray, in part, the expenditures of the current financial year	78,000 00
Making the total of Revenue, calculated upon for the financial year 1840–41	$733,350 00

WILLIAM HAYDEN, Auditor.

REAL AND PERSONAL PROPERTY

Of the City of Boston.

The Common.
Fort Hill—and sundry lots of land adjoining.
Land on various streets, formerly the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Lands on each side of the Neck; comprising 5,792,185 square feet of Land, exclusive of Streets and Public Squares.
Two Malls on the Neck.
A lot of Land on Pleasant Street, occupied by the State for a Laboratory.
A lot of Land on the south side of the street leading from Washington Street to South Boston Bridge.
Engine Houses and the Land on which they stand, in Salem, Mason, Leverett, East and Suffolk Streets, on Washington Street near the Franklin School House, on Tremont Street near the Johnson School House, on Dock Square, Pemberton Hill, at South Boston, and at East Boston.
House and Land on Friend and Market Streets, for Engine House and Fire Hook and Ladder Company.
Hook and Ladder House, near Johnson School House.
Four Burial Grounds in the City.
One do. on the Neck.
One do. South Boston.
Two Tombs in Copp's Hill Burial Ground.
Tomb in the South Burial Ground, with four apartments, for the interment of children.
Two Infant's Tombs in the North Burial Ground.
Eighty-six Tombs in the South Burial Ground.
One Tomb in the Granary Burial Ground.
One Tomb in the Chapel Burial Ground.
One Tomb, and half of another Tomb, in the Central Burial Ground.
Faneuil Hall, with the stores under, and the Land contiguous to, the same.
The New Market House, east of Faneuil Hall.
The City Wharf, east of Faneuil Hall Market, leased at $10,000 per annum.
Two Wharves on Lynn Street—One now vacant—the other occupied by the City, for landing Paving Stones, Gravel, &c.
The City Hall.

Court House and Land in School street:—including the Estates in front of said Court House, purchased the last year at a cost of $60,000.

Court House and Prisons, in Leverett Street.

New Court House and Land connected therewith, near Court street; a portion of the building is leased to the United States, at $3,000 per annum.

Fire proof building, for the Registry of Probate and Deeds, near the New Court House.

House of Industry, House of Reformation, House of Correction, Lunatic Hospital, Hospital for Sick, two Houses for Colored Poor, School House, Slaughter House, and other Out-buildings, and sixty-one acres of Land, at South Boston; together with the Stock on hand, the Furniture, the Farming Utensils, and various articles appertaining to the establishment.

Deer Island, and the Buildings thereon.

Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.

Two Hay Scales and three City Pounds.

Stables on Merrimac street.

Eliot School House in North Bennett street.

Endicott	do.	in Cooper street.
Wells	do.	in Blossom street.
Mayhew	do.	in Hawkins street.
Latin	do.	in School street.
Adams	do.	in Mason street.
Hancock	do.	in Hanover street.
Bowdoin	do.	in Derne street.
Boylston	do.	Fort Hill.
Hawes	do.	at South Boston.
Franklin	do.	in Washington street.

English High School House, in Pinckney street.

Winthrop School House, in East street.

Johnson School House, in Tremont street, with about 12,000 feet of Land, under and adjoining.

Lyman School House at East Boston.

Old Franklin School House, now occupied as a Ward Room, Watch House, and Primary School House.

Smith School House, in Belknap Street, including the Grammar and Writing Departments, and two Primary Schools, for colored children.

School House on the Western Avenue, occupied by a Primary School.

Primary School House on Fort Hill.

Primary School House on Purchase Place.

Primary School House and Land, in Tileston Street.

Primary School House and Land, in North Margin Street.

Primary School House and Land, in Castle Street.

Primary School House and Land, in South Street Court.

Primary School House and Land, in South Margin Street.

Primary School House and Land, in Dedham Street.

Primary School House on the Neck Lands.

Primary School House, in Northampton Street.

Two Primary School Houses at South Boston.

Primary School House, in May Street.

Primary School House, in Spring Street Place.

Primary School House, in Newbern Place, near Castle Street.

Primary School House and Land on Cross Street, with a lot of Land adjoining, on which is a House and Shop.

Primary School House and Land, on the corner of Fleet and Moon Streets.

Primary School House, on Mason Street Court.

Lot of Land on Endicott Street, purchased for a Primary School House.

Primary School House on Franklin Street, with a lot of Land in the rear, on Theatre alley.

Twenty-three Fire Engines, and one at the House of Industry.

Hose carriages, about ten thousand feet of leading Hose, one hundred and fifty pairs of Buckets, six hundred feet of Suction Hose, Hose Screws, Hooks, Ladders, Caps, Trumpets, Badges, and various other implements appertaining to the Fire Department.

The new Boat Quarantine, with her two small Boats, and other appurtenances, in the Quarantine service.

Forty-eight Horses, with Wagons, a Chaise, Carts, Harnesses, &c. in the service of the City.

Three Carriages, for the transportation of Paupers, Convicts, and persons sick with the Small Pox.

Five Funeral Cars, with Harnesses complete.

Various Public Wells and Pumps.

About sixty thousand feet of Common Sewers, laid by the City within the last seventeen years, and now under the control of the City Government.

Fifty-five Reservoirs constructed by the City, within the last twelve years.

Fourteen hundred and fifty-two Lamps, and various fixtures for the use of Gas in lighting the Streets.

Market Scales, Weights, &c.

BONDS AND NOTES HELD BY THE CITY.

Bonds and Notes received on account of sales of Neck and Mill Pond Lands	155,471 70
Various other Bonds and Notes in the hands of the City Treasurer	264 91
Bonds and Notes transferred to the City Treasury by the Committee on the extension of Faneuil Hall Market;—amount remaining unpaid	10,000 00
Bond received for sale of Land in Federal Street	2,175 24
Bond received for sale of land in May and Grove Streets	1,232 00
Notes received for sales of Lands on Ann, Clinton and Fulton Streets	345 30
Bond received for sale of a lot of Land on Blackstone Street	679 50
Bond received for sale of Land at the corner of Prince and Snow-Hill Streets	250 00
Bond received for sale of a lot of Land on Eliot Street	859 00
Making the whole amount of Notes and Bonds held by the City, May1st, 1840	$171,277 65

STATEMENT OF THE FRANKLIN FUND.

Estimated value of Bonds in the hands of the Treasurer		1,846 35
Deposited with the Massachusetts Hospital Life Insurance Company, December 31st, 1838	25,309 04	
Interest to December 31st, 1839, at 5½ per cent.	1,392 06	
		26,701 10
		28,547 45
Balance due William Minot, Esq. the Treasurer		105 46
Value of the Fund, January 1st, 1840		$28,441 99

FRANKLIN FUND FOR THE PURCHASE OF MEDALS FOR THE PUBLIC SCHOOLS.

One Certificate of City Stock, at 5 per cent. interest, payable in twenty years.	$1,000 00

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the town of Boston, for the time being—the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.

One Note and Mortgage	1,166 66
One Note and Mortgage	1,503 39
12 Shares in the United States Bank	1,200 00
	$3,870 05

The interest of the above has been paid, in equal proportions, to the Aldermen, and by them distributed, agreeably to the Wills of the Donors.

Donation of Abiel Smith, Esq., to the Selectmen of the Town of Boston, for the time being—the Income of which is to be appropriated to the support of a School for the instruction of People of Color, in said Town, in Reading, Writing, and Arithmetic.

20 Shares in the Newburyport Turnpike Road.

20 Shares in the Second New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 do. in the Boston Theatre.
1 do. in the Boston Bath House.
1 Certificate of City Stock for $4,000—on interest at 5 per cent. payable in twenty years.
6 Shares in Suffolk Bank.

Legacy of Rufus Webb, Esq.—the interest of which is to be applied to the purchase of Books, for the use of Indigent Scholars, belonging to the Writing Department of the Franklin School.

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,000 00

Donation of a number of Citizens, for the purpose of constituting a Fund, the Income of which is to be applied to the payment of prizes to the most deserving Scholars in the Latin School.

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,050 00

TWENTY-NINTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON,

AND

County of Suffolk.

SEPTEMBER, 1841.

BOSTON:

JOHN H. EASTBURN, CITY PRINTER.

1841.

4018

HIST. 1

CITY OF BOSTON *in account current from April 30th, 1840 to May 1st, 1841, with* RICHARD D. HARRIS, *City Treasurer.* CR.

1841, May 1.	To Cash paid Mayor's general Drafts, (A)	588,007 52		1841, May 1.	By Cash, for		
	To Cash paid Mayor's special Drafts, (A)	110,830 33			Balance of Account rendered May 1, 1840,	[F.]	196 27
			698,837 85		Taxes,	[G.]	537,648 10
	To Cash paid City Certificates	[B.]	179,000 00		Rents,	[H.]	46,929 93
	" " " Interest	[C.]	95,075 77		Interest,	[I.]	14,128 30
	" " " Militia	[D.]	3,200 00		City Certificates issued,	[K.]	345,000 00
	" " " Firemen	[E.]	1 50		Bonds and Notes receivable,	[L.]	14,512 56
					Drains and Sewers,	[M.]	539 20
					Licence Fees from City Clerk,	[N.]	1,162 36
					Burial Fees from Superintendent of Burial Grounds,	[O.]	1,178 85
					Weighing Fees from Hay Weigher,	[P.]	1,136 18
					Alien Passengers, from Inspector of A. P.,	[Q.]	2,922 98
					Iron Fence Central Burial Ground from sundry Subscribers,	[R.]	185 00
					School Fund, from Commonwealth,	[S.]	2,428 39
					Militia, from Commonwealth,	[T.]	2,695 00
					Repairs of Rainsford Island 1839—40, from Commonwealth,	[U.]	951 26
					Expenditures on account of Small Pox, "	[V.]	329 69
					Paupers out-door, "	[V.]	2,409 77
					Paupers, House of Reformation, "	[V.]	688 28
					Paupers, House of Industry, "	[V.]	4,603 81
					Paupers, Lunatic Hospital, "	[V.]	3,370 21
					Expenditures on Streets, from sundry persons,	[W.]	956 71
					From Auditor,	[X.]	16,189 60
			976,115 12				1,000,162 45

AY 1, 1841. Errors Excepted. RICHARD D. HARRIS, *City Treasurer.*

DR. *County of Suffolk in Account Current from April 30, 1840 to May 1, 1841, with Richard D. Harris, County Treasurer.* CR.

1841, May 1.	To Cash paid	Witnesses, Jurors, &c.	31,665 73	1841, May 1.	By Cash for	
	"	County Drafts,	3,524 50		Rent,	38 82
	"	Board of Accounts,	498 00		Fines and Costs Municipal Court, from Sheriff,	1,641 89
	"	Balance of Jail Acc'ts,	3,313 49		Fines and Costs Municipal Court and Police Court, from Deputy Jailor,	1,236 26
					Fines and Costs Municipal Court and Police Court, from Clerk,	3,712 73
					Fees Justices' Court, from Clerk,	1,126 15
					Fees 1-2 surplus Municipal Court, from Clerk,	702 69
					Fees 1-2 surplus Supreme Judicial Court, from Clerk,	1,240 77
					Fine imposed on Juror C. C. P., from Clerk,	25 00
					Licence Fees, from City Clerk,	366 00
					Balances of County Accounts, from Treas'r of Com'th,	12,948 66
			39,001 72			23,038 97

MAY 1, 1841. Errors Excepted. RICHARD D. HARRIS, *County Treasurer.*

DR. RICHARD D. HARRIS, *Treasurer of the City of Boston and County of Suffolk.* CR.

1841, May 1.	To Cash as per Account Current with City of Boston,	1,000,162 45	1841, May 1.	By Cash, as per Account Current with City of Boston,	976,115 12
	To Cash as per Account Current with County of Suffolk,	23,038 97		By Cash, as per Account Current with County of Suffolk,	39,001 72
				By Cash, for Balance,	8,084 58
		1,023,201 42			1,023,201 42

MAY 1, 1841. Errors Excepted. RICHARD D. HARRIS, *C. and C. Treasurer.*

CITY OF BOSTON, May 12th, 1841. The Committee appointed by the City Council, under an order of the 6th inst., to audit and settle the Accounts of the City and County Treasurer from April 30th, 1840, to May 1st, 1841, being the close of the financial year, have attended to that duty, and found the accounts correctly stated and that there are proper vouchers for the same. The Committee find that there has been received at sundry times since April 30th, 1840, for account of the City of Boston, one million one hundred and sixty two dollars and forty five cents; and that there has been paid on the same account, nine hundred and seventy six thousand one hundred and fifteen dollars and twelve cents, leaving a balance due to the City of twenty four thousand and forty seven dollars and thirty three cents. The Committee also find, that there has been received on account of the County of Suffolk, twenty three thousand and thirty eight dollars and ninety seven cents, and that there has been paid on the same account thirty nine thousand and one dollars and seventy two cents, leaving a balance against the County of fifteen thousand nine hundred and sixty two dollars and seventy five cents, and leaving a final balance in the treasury of eight thousand and eighty four dollars and fifty eight cents; and that the notes paid by the Treasurer have been duly cancelled.

CHARLES WILKINS,
THOMAS WETMORE,
THOMAS C. AMORY,
THOMAS J. SHELTON,
ENOCH TRAIN,
} *Committee.*

In Common Council, May 13th, 1841. Read and accepted. Sent up for concurrence.

EDWARD BLAKE, *President.*

In the Board of Aldermen, May 17th, 1841. Read and concurred.

JONATHAN CHAPMAN, *Mayor.*

CITY OF BOSTON.

September 15, 1841.

The undersigned, late Auditor of Accounts of the City of Boston, considering that it would be difficult for his successor in office to make the Annual Report, from the bills and accounts of the last financial year, with which he could not be supposed to be conversant, has devoted what little time he could spare from another arduous vocation, to the preparation of that Report.

Though his official relations with the City Government have ceased, he trusts that the City Council will be willing to receive this Report from his hands—and he now begs leave to submit to the City Council, the twenty ninth Annual Report of the Receipts and Expenditures of the City of Boston and the County of Suffolk, for the financial year which closed on the thirtieth day of April last.

The accompanying documents are in the usual order. That marked A. contains a Statement of all the APPROPRIATIONS that were granted by the City Council, for the service of that financial year, with the changes that were made in those Appropriations within the year. The document marked B. is a Statement of the entire INCOME of the City,

within that year. The document marked C. is a full statement of the EXPENDITURES, ranged under the respective heads of Appropriation. The documents marked D. and E., relate to the PUBLIC DEBT of the City—the one shews the changes that have taken place in the Debt, within the last financial year—and the other, the character of the Debt, as it stood on the first day of May last, the commencement of the present financial year.

By these documents, the City Council will perceive that the whole amount of money paid out, by the City Treasurer, within the financial year 1840–41, for account of the City of Boston, was 976,115 12

And that the amount paid out, on account of the County of Suffolk, within the same year, was 39,001 72

Making the aggregate payments, on account of the City and County, in that financial year, amount to 1,015,116 84

The amount received into the City Treasury, in that financial year, on account of the City, was 999,966 18

The amount of money in the hands of the City Treasurer, for account of the City, at the commencement of the year, was 196 27

Making the amount of the available funds of the City, for that year 1,000,162 45

And there was, also, received on account of the County of Suffolk, within the same year,		23,038 97
Making the whole amount of Receipts on account of the City of Boston, and the County of Suffolk, within the year		1,023,201 42
From which, deduct the amount of Payments, as above stated		1,015,116 84
And the balance is the amount of money actually on hand in the City Treasury, on the first day of May last, the beginning of the new financial year		8,084 58
The amount of the City Debt stood on the first day of May, 1840, as per statement in the twenty-eighth Annual Report, at		1,698,232 56
Within the last financial year, various certificates of City Stock were paid off, and taken up, as they fell due, amounting to	379,432 56	
And various other certificates of City Stock were issued, within that year, amounting to	345,000 00	
Making an actual reduction of the City Debt, within the financial year 1840–41, amounting to		34,432 56

And leaving the actual amount of the City Debt, on the first day of May, 1841 $1,663,300 00

In concluding this his last financial Report to the City Government, the undersigned may be permitted to express his pleasure at the reduction, small as it was, of the City Debt, which took place the last year—as it was the only year, with one exception, in the seventeen years in which he held office under the City Government, in which that Debt was not increased.

Respectfully submitted to the City Council.

WILLIAM HAYDEN.

In Common Council, Sept'r 16th, 1841.

Ordered, That the Auditor of Accounts be, and he is hereby, authorized to cause eight thousand copies of the Annual Report of Receipts and Expenditures of the last financial year, and the estimates of the current year, together with a particular statement of all City Property, to be printed and distributed for the information of the inhabitants.

Sent up for concurrence.

In Board of Aldermen, Sept'r 20, 1841.

Read and concurred.

THOS. HUNTING, *Chairman pro tem.*

(A)

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the 1st day of May, 1840, and closed on the thirtieth day of April, 1841.

For Salaries of the Instructers of all the Public Schools, except the Primary Schools;—		
Original Appropriation	70,000 00	
Subsequently added	500 00	
		70,500 00
For the usual annual expenses of the Primary Schools;—		32,000 00
For repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools;—		
Original Appropriation	15,000 00	
Subsequently withdrawn	700 00	
		14,300 00
For the purchase of Land, and erection of buildings, for the accommodation of Primary Schools;—		
Original Appropriation	8,000 00	
Subsequently withdrawn	2,500 00	
		5,500 00
Amount carried forward		122,300 00

Amount brought forward		122,300 00
For an additional Grammar School, in the Twelfth Ward;—		2,000 00
For Repairs of Public Buildings;—		
Original Appropriation	5,000 00	
Subsequently withdrawn	1,000 00	
		4,000 00
For repairs of damage, by fire, at the House of Correction;—		
Original Appropriation	4,000 00	
Subsequently withdrawn	1,461 00	
		2,539 00
For Burial Grounds, Public Tombs, and Funeral Cars;		
Original Appropriation	1,000 00	
Subsequently added	300 00	
		1,300 00
For construction of an Iron Fence at the Granary Burial Ground;—the City not to pay more than one half the cost of said Fence;—		2,500 00
For care and improvement of the Public Lands, and preparing them for sale;—		
Original Appropriation	2,000 00	
Subsequently withdrawn	1,000 00	
		1,000 00
For paving and repairs of Streets;		
Original Appropriation	40,000 00	
Subsequently withdrawn	2,000 00	
		38,000 00
For widening and extending Streets;—		5,000 00
For the payment of unliquidated claims for widening and extending streets, in former years;—		15,000 00
Amount carried forward		193,639 00

Amount brought forward		193,639 00
For Repairs of the Bridges belonging to the City ;—		
Original Appropriation	2,000 00	
Subsequently added	300 00	
		2,300 00
For Salaries of all City and County Officers ;—		38,000 00
For the City Watch ;—		
Original Appropriation	38,000 00	
Subsequently added	3,100 00	
		41,100 00
For Lamps, Oil, Gas, and Superintendence ;		
Original Appropriation	24,000 00	
Subsequently added	4,200 00	
		28,200 00
For Fixtures to extend the use of Gas, in Lighting the streets of the City ;—		
Original Appropriation	1,000 00	
Subsequently withdrawn	800 00	
		200 00
For the Fire Department, exclusive of Engine Houses ;—		
Original Appropriation	43,000 00	
Subsequently withdrawn	3,000 00	
		40,000 00
For the erection, rent and repairs of Engine and Hook and Ladder Houses ;—		2,000 00
For Bells and Clocks ;		1,000 00
For the City Police ;		6,000 00
For care and improvement of the Common, Malls, Lands west of Charles Street, Fort Hill, and Copp's Hill		2,000 00
For Common Sewers, Wells and Pumps ;—		4,000 00
For building Reservoirs ;—		3,000 00
Amount carried forward		361,439 00

Amount brought forward		361,439 00
For the payment of four Annuities:—one for the purchase of George's and Lovell's Islands, in Boston Harbor;—the others as compensation to persons having Estates, for life, in lands taken by the City;		850 00
For Printing and Stationary;—		
Original Appropriation	3,000 00	
Subsequently added	1,000 00	
		4,000 00
For the Internal Health Department, including sweeping the Streets, and removing house dirt and other nuisances;—		30,000 00
For the External Health Department—expenses of Quarantine, including Repairs of the Buildings on Rainsford Island;—		
Original Appropriation	2,000 00	
Subsequently added	1,000 00	
		3,000 00
For Overseers of the Poor;—		12,000 00
For the Directors of the House of Industry;		23,500 00
For the House of Reformation;—		9,000 00
For the County of Suffolk, including expenses of the Courts, Jails, House of Correction, and all other charges, except Salaries;—		
Original Appropriation	35,500 00	
Subsequently withdrawn	7,900 00	
		27,600 00
For payment of Interest on the Public Debt of the City;—		82,000 00
For payments for Militia duty, under a Law of the Commonwealth;—		
Original Appropriation	3,000 00	
Subsequently added	1,000 00	
		4,000 00
Amount carried forward		557,389 00

Amount brought forward		557,389 00
For the reduction of the principal of the Public Debt of the City ;—		45,000 00
For the payment of a Loan contracted to meet certain deficiences of Appropriations, for the financial year 1839–40		54,000 00
For the Boston Lunatic Hospital ;—		12,000 00
For improvements of the buildings and grounds, at the Lunatic Hospital—and for furnishing the Hospital ;		3,000 00
For completing the Fire Proof Building for the Registry of Probate and Deeds ;—		5,000 00
For completing the Hospital for the House of Correction ;—		
Original Appropriation	5,000 00	
Subsequently withdrawn	1,119 00	
		3,881 00
For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation ;—		
Original Appropriation	13,000 00	
Subsequently added	2,000 00	
		15,000 00
For a Reserved Fund ;—to be applied to such purposes as the City Council may deem proper, subsequently to the passage of the Annual Appropriation Bill ;—		
Original Appropriation	30,000 00	
Subsequently withdrawn, and added to other appropriations	28,075 00	
		1,925 00
For the payment of certain expenses of State Paupers in the House of Correction, from funds received from Alien Passengers :—		9,600 00
Amount carried forward		706,795 00

Amount brought forward	706,795 00
For the alteration of the Old County Court House, on School Street, into a City Hall, and for laying out the adjoining grounds;—	14,475 00
For the erection of a Hospital at the House of Industry, at South Boston;—	3,500 00
For the erection of a Work Shop, at the House of Correction;—	2,580 00
For furnishing the new City Hall	6,000 00
Aggregate amount of the Appropriations, for the financial year 1840–41	$733,350 00

Office of the Auditor of Accounts, Sept. 16*th*, 1841.

WILLIAM HAYDEN, *late Auditor of Accounts.*

B.

STATEMENT OF THE INCOME of the City of Boston, during the financial year which commenced on the first day of May, 1840, and closed on thirtieth day of April, 1841.

Balance of money in the hands of the City Treasurer, May 1st, 1840, *(as per item marked F. in the Treasurer's Account)*		196 27
Income from Taxes ;—		
Amount received on account of the Tax of the year	1822	8 32
" " "	1823	15 46
" " "	1824	13 63
" " "	1825	36 00
" " "	1826	42 74
" " "	1827	43 86
" " "	1828	48 07
" " "	1829	71 40
" " "	1830	82 93
" " "	1831	55 81
" " "	1832	108 14
" " "	1833	347 73
" " "	1834	315 59
" " "	1835	418 80
" " "	1836	338 06
" " "	1837	1,825 82
" " "	1838	4,876 05
" " "	1839	24,791 68
		33,440 09
" " "	1840	504,208 01
Making the whole amount of TAXES received during the year, *(as per item marked G. in the Treasurer's Account)*		537,648 10
Amount carried forward,		537,844 37

Amount brought forward			537,844 37
Income from Rents;			
Amount received for Rents of the City Hall, viz;—			
For the Post Office	2,000 00		
For the Reading Room and Cellar	2,000 00		
		4,000 00	
For one year's rent of the City Wharf, near Faneuil Hall Market		10,000 00	
Rent of Stores under Faneuil Hall		4,950 00	
Rent of the Hall over Faneuil Hall Market		1,741 67	
Rent of Rooms in the new Court House, occupied by the U. S. Courts		3,000 00	
Rent of the City's Wharf, at the northerly part of Commercial Street		82 66	
Rent of Deer Island		251 00	
Rent of Mill Pond Lands		26 67	
Rent of small building on Commercial Street, owned by the City		50 00	
Rent of two Rooms hired by the City, and let for the unexpired Leases		45 00	
Rent of Cellars under the Hancock and Eliot School Houses		125 00	
Rent of Store on an estate on Cross Street, purchased for a Primary School House		114 58	
Rent of Cellar under the Winthrop School House		36 66	
Rent of a piece of Land on Broad Street		175 00	
Amounts carried forward		24,598 24	537,844 37

Amounts brought forward		24,598 24	537,844 37
Rent of part of the Cellar under the Wells School House		50 00	
Rent of part of the Cellar under the Franklin School House		15 00	
Amounts received for Rents of Stalls, Cellars, and Stands, at Faneuil Hall Market, and for use of the Public Scales, from April 1, 1840, to March 31, 1841, viz:			
For Rents of Stalls	16,305 00		
For Rents of Cellars	4,493 84		
For Stands near the Market	373 81		
For use of the Public Scales	996 49		
Making the whole Market income for the year	22,169 14		
For Coal and Gas sold at the Market	97 55		
Making the whole Receipts from the Market during the year		22,266 69	
And making the whole amount received by the City Treasurer, for Rents, during the year (*as per item marked H. in the Treasurer's Account*)			46,929 93
Income from Interest;—			
Received for Interest on various Bonds, Notes, and other debts due the City, and on deposites in Bank, during the year, (*as per item marked I. in the Treasurer's Account*)			14,128 30
Amount carried forward			598,902 60

Amount brought forward		598,902 60
Receipts from Loans authorized by the City Council ;—(for a more particular statement of which see document marked D.)		
Loan made under Order of May 1st, 1840,	179,000 00	
Under Order of April 28, 1840,	78,000 00	
Under Order of May 18, 1840,	88,000 00	
Making the whole amount received from Loans, during the year, *(as per item marked K. in the Treasurer's Account)*		345,000 00
Bonds and Notes Receiveable, paid in at the City Treasury, during the year ;		
On account of sundry Bonds given by purchasers of Neck and Mill Pond Lands	11,926 70	
On account of Bond received for sale of a lot of land in Federal Street	543 81	
In full of Bond received for sale of a lot of land in May and Grove Streets	1,232 00	
In full of Notes received for sales of lands on Ann, Clinton and Fulton Streets	345 30	
On account of Bond received for sale of a lot of land on Eliot street	214 75	
In full of Bond received for sale of a lot of land on the corner of Snow Hill and Prince Streets	250 00	
Making the whole amount received for Bonds and Notes paid in, during the year *(as per item marked L. in the Treasurer's Account)*		14,512 56
Amount carried forward		958,415 16

Amount brought forward		958,415 16
Income from Common Sewers ;—		
Received of various persons, during the year, for assessments for benefit derived to their Estates from Common Sewers and Drains laid by the City, *(as per item marked M. in the Treasurer's Account)*		539 20
Fees for Licenses, and Recording ;—		
Amount paid over, within the year, by the City Clerk, being the amount received by him, for fees for Licenses and Recording, viz:		
Fees for publication of Marriages	696 00	
For recording Mortgages on personal property	193 16	
Fees for Quarantine of Vessels	30 00	
Fees for Licenses of Dogs	110 00	
Licenses to Innholders, Apothecaries, Victuallers and Retailers	73 20	
Licenses to dealers in Junk, &c.	10 00	
For Certificates under the City Seal	34 00	
Licenses for various Public Exhibitions	16 00	
Making the amount paid over by the City Clerk, *(as per item marked N. in the Treasurer's Account)*		1,162 36
Fees for Burials ;—		
Amount paid over, within the year, by the Superintendent of Burial Grounds, being the amount received by him for fees for burials, and interment in the Public Tombs, *(as per item marked O. in the Treasurer's Account)*		1,178 85
Fees for weighing ;—		
Amount paid over within the year, by the Hayweigher for the Northern District, being one half the amount of Fees received by him,		
Amount carried forward		961,295 57

Amount brought forward		961,295 57
for Weighing, *(as per item marked P. in the Treasurer's Account)*		1,136 18
Fees from Alien Passengers:		
Amount paid over, within the year, by the Superintendent of Alien Passengers, being the net amount received by him, for Fees, *(as per item marked Q. in the Treasurer's Account)*		2,922 98
Burial Ground Fence;		
Amount paid into the City Treasury, being the contributions of various individuals towards the expense of the Iron Fence around the Central Burial Ground, *(as per item marked R. in the Treasurer's Account)*		185 00
School Fund;—		
Amount received of the Treasurer of the Commonwealth, for the City's proportion of the annual income of the School Fund, *(as per item marked S. in the City Treasurer's Account)*		2,428 39
Militia Services;—		
Amount received of the Treasurer of the Commonwealth, for MILITIA services, *(as per item marked T. in the City Treasurer's Account)*		2,695 00
Rainsford Island;—		
Amount received of the Treasurer of the Commonwealth, for repairs of the buildings and fences on Rainsford Island, *(as per item marked U. in the City Treasurer's Account)*		951 26
State Paupers;		
Amount received of the Commonwealth, for support of State Paupers, viz:		
In the House of Industry	4,603 81	
Assistance to paupers out of the House, by the Overseers of the Poor	2,409 77	
Amounts carried farward	7,013 58	971,614 38

Amounts brought forward	7,013 58	971,614 38
In the House of Reformation	688 28	
In the Lunatic Hospital	3,370 21	
In the Small Pox Hospital	329 69	
Making the whole amount received for support of STATE PAUPERS, during the year, *(as per items marked V. in the City Treasurer's Account)*		11,401 76
Repairs of Streets;—		
Amount paid into the City Treasury, by various individuals, for work done for their benefit, by the Paving Department, *(as per item marked W. in the City Treasurer's Account)*		956 71
Receipts from the Auditor;—		
The moneys collected by the AUDITOR of ACCOUNTS, and by him paid over to the City Treasurer, within the year, were derived from the following sources, viz:—		
Amount received under the Contract for the sale of the House Offal of the City	3,500 00	
Received of the Treasurer of the Directors of the House of Reformation, being the proceeds of the labor of the inmates of that Institution	3,000 00	
Amount received by the Auditor for Drafts of the Mayor on the City Treasurer, to pay certain bills in advance, under votes of the Committee on Accounts	2,700 00	
Received for sales of Dirt collected from the Streets, for Stable Manure, and other articles appertaining to the Internal Health Department	2,351 86	
Amounts carried forward	11,551 86	983,972 85

Amounts brought forward	11,551	86	983,972	85
Received for sale of Stone, Gravel, &c., belonging to the Paving Department	1,908	96		
Received for work done by men and teams attached to the Internal Health Department, for abating nuisances, &c.	849	53		
Received, in money, on account of various sales of City Lands, made during the year	566	36		
Received of the City Treasurer, (for the purpose of balancing the Books,) the amount of certain unclaimed drafts, which had been allowed and passed, but the payment of which subsequent circumstances rendered unnecessary	419	76		
Received for rents of Neck Lands, and sales of salt Grass	367	75		
Received for a building at East Boston, heretofore occupied by the Lyman School	200	00		
Received for expenses of persons in the State and the Bos- Lunatic Hospitals	79	53		
Received for old Stoves, Blinds, Benches, &c. from Public Buildings	78	75		
Amount received for contributions towards the expenses of widening Snow Hill street	60	00		
Received for old Fence at the Central Burial Ground	50	00		
Received on account of half a Tomb in the South Burial Ground	30	00		
Amounts carried forward	16,162	50	983,972	85

Amounts brought forward	16,162 50		983,972 85
Received balance due for the old land office, on the Neck	11 00		
Received for medical services rendered by the Resident Physician	10 00		
Received for damage done to Street Lamps	3 70		
Received interest on deferred payment due the City	1 40		
Received for rent of a Gun House, leased to the Columbian Artillery Company	1 00		
Making the whole amount paid over to the Treasurer, by the AUDITOR OF ACCOUNTS, being the amount received by him, on account of the City, during the year, *(as per item marked X. in the Treasurer's Account)*			16,189 60
The aggregate of RECEIPTS at the City Treasury, during the year, on account of the CITY OF BOSTON, amounted, *as per Account of the City Treasurer*, to			1,000,162 45
Income from the County of Suffolk:—			
Received of the Commonwealth for balances of accounts of costs in criminal cases	12,948 66		
For fees in Supreme Judicial, Common Pleas, and Municipal Courts	1,943 46		
For fines and costs in the Municipal and Police Courts	6,590 88		
For fees in the Police Court	1,126 15		
		9,660 49	
Amounts carried forward		22,609 15	1,000,162 45

Amounts brought forward	22,609	15	1,000,162	45
Received for fine imposed upon a Juror	25	00		
For Licenses to Innholders, Retailers and Victuallers	366	00		
For use of the Jail, for United States Prisoners	38	82		
The whole amount received by the Treasurer, on account of the County of Suffolk, during the past year, *as per Account of the County Treasurer*, was			23,038	97
The total amount of RECEIPTS on account of the CITY OF BOSTON AND THE COUNTY OF SUFFOLK, during the financial year 1840–41, as per the City and County Treasurer's general Account, was			1,023,201	42

Office of the Auditor of Accounts, Sept. 15th, 1841.

WILLIAM HAYDEN, *late Auditor of Accounts.*

(C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May, 1840, and closed on the thirtieth day of April, 1841.

Salaries of the Instructers of all the Public Schools, except the Primary Schools:

Instructers of	the Latin School, in School Street	6,373	88
"	" English High School, in Pinckney Street	5,316	67
"	" Eliot School, in North Bennet Street	4,700	00
"	" Hancock School, in Hanover Street	4,500	00
"	" Endicott School, in Cooper Street	4,165	00
"	" Mayhew School, in Hawkins Street	4,792	32
"	" Wells School, in Blossom Street	4,600	00
"	" Bowdoin School, in Derne Street	4,500	00
"	" Boylston School, in Washington Square	4,629	17
"	" Winthrop School, in East Street	4,384	01
"	" Adams School, in Mason Street	4,856	67
Amount carried forward		52,817	72

Amount brought forward	52,817 72	
Instructers of the Johnson School, in Tremont Street	4,750 00	
" " Franklin School, in Washington Street	4,600 00	
" " Hawes School, at South Boston	4,762 80	
" " Lyman School, at East Boston	1,848 62	
" " Smith School, in Belknap Street, a portion of the expense of this School being paid from the Donation of Abiel Smith, Esq.	1,703 89	
		70,483 03
The usual annual expenses of the Primary Schools;—		
Paid to Instructresses of ninety-one Schools, and of two new Schools part of the year, for their personal services, (the annual compensation of the Teachers being $250 each, per annum)	22,875 00	
Paid the Rents of School Rooms hired by the City	3,721 82	
For sundry repairs of School Rooms, and for Stoves, Furniture, Books and Stationary	3,067 50	
Paid, under an Order of the City Council, for fuel for the Primary Schools	1,417 18	
For Rewards to the Scholars, $2 to each School	182 00	
For salary of the Secretary of the Primary School Committee, and for notifying meetings of the Committee	124 50	
		31,388 00
Repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools;—		
Amount expended, during the year, for repairs and supplies of the several Schools, as follows, viz:		
Hancock School, Hanover Street	1,010 86	
Johnson School, Tremont Street	683 38	
Lyman School, East Boston	552 07	
Amounts carried forward	2,246 31	101,871 03

Amounts brought forward	2,246 31	101,871 03
Winthrop School, East Street	523 01	
Franklin School, Washington Street	497 28	
English High School, Pinckney Street	481 62	
Eliot School, North Bennet Street	473 12	
Hawes School, South Boston	433 32	
Mayhew School, Hawkins Street	404 09	
Latin School, School Street	382 98	
Bowdoin School, Derne Street	379 92	
Wells School, Blossom Street	378 07	
Boylston School, Washington Square	352 35	
Smith School, Belknap Street	287 45	
Adams School, Mason Street	283 84	
Endicott School, Cooper Street	214 75	
	7,338 11	
Paid for fuel for all the Schools	2,678 06	
Expenses of visitation of the Schools, including the expense of the annual School Dinner, Medals, &c.	1,528 50	
Expense of teaching Music in the Schools,	1,869 40	
Salaries of the Secretary and Messenger of the School Committee	250 00	
Supply of Ink for all the Schools	134 88	
		13,798 95
Purchase of Land, and erection of buildings, for the accommodation of Primary Schools:—		
Paid for a lot of Land on Bennet Avenue, purchased as a site for a Primary School House	1,985 62	
Expended for the erection of an additional story on the Primary School House in Castle Street	467 00	
		2,452 62
Additional Grammar School, in the Twelfth Ward;		
Amount expended for the establishment of a new School, for the accommodation of the surplus Scholars of the Hawes School, at South Boston;		
Paid salaries of the Instructers	975 00	
Fitting up a Room for the School	208 10	
Rent of said Room	150 00	
		1,333 10
Amount carried forward		119,455 70

Amount brought forward		119,455 70
Repairs of Public Buildings:		
Expended for repairs of the following buildings belonging to the City;—		
For repairs of Faneuil Hall Market, and the Hall over the same	844 57	
Repairs of the buildings on Brown's Wharf	656 13	
Paid for plans and specifications for alterations of the Court House, to fit the same for a City Hall—and for alterations of other buildings	506 72	
For repairs of Faneuil Hall	503 40	
For repairs of City Hall	157 57	
For fixtures for Registry of Probate and Deeds	137 12	
For repairs of the buildings on Deer Island	78 23	
For repairs of Platforms on the City Wharf	132 48	
For repairs of Hay Scales and Pounds	90 85	
For repairs of Ward Rooms	64 94	
For repairs of House in Ann Street	24 48	
		3,196 49
Repairs of damage by fire, at the House of Correction;—		
Amount expended for repairs of damage done by the burning a portion of the House of Correction		2,538 41
Care and repairs of the Burial Grounds, Public Tombs and Funeral Cars, and for the construction of new Public Tombs;—		
Expended for new Funeral Cars and Harnesses	473 00	
Expended for the erection of a new Charnel House, in the South Burial Ground	258 93	
For care and repairs of the Funeral Cars	51 59	
Expended for improving the Burial Grounds, repairing Walls, setting out trees, &c.	470 83	
		1,254 35
Amount carried forward		126,444 95

Amount brought forward		126,444 95
Construction of an Iron Fence, at the Granary Burial Ground:		
Paid one half of the expense of the Iron Fence at the Granary Burial Ground—the other half having been defrayed by individual subscriptions		2,464 50
Care and Improvement of the Lands belonging to the City, and preparing them for sale:—		
Expended for filling up, and repairing fences and dykes	284 28	
Compensation paid to the former Superintendent of Public Lands	177 00	
For work on Deer Island	149 00	
For Plans and Surveys	76 00	
		686 28
Paving, and Repairs of Streets:—		
Paid for paving, flaging and edging Stones, Paving Blocks, Gravel, Bricks, Lumber, and other materials, used on the streets	15,912 11	
Paid to Pavers, for work done in paving and repairing various streets of the City	8,575 85	
Paid laborers, for work done on streets	10,355 92	
For carting Stones, gravel and dirt	1,019 96	
Expenses of keeping the Horses attached to the Paving department, at the City Stables, during the year	1,800 00	
		37,663 84
Widening and Extending Streets:—		
Expended for widening the following Streets, viz:		
Boylston Street	1,000 00	
Northampton Street	500 00	
Chesnut Street	250 00	
Ann Street	226 00	
High Street	217 83	
Milk Street	164 25	
Paid for setting back steps, altering Cellar doors, and making surveys and drawing plans	169 67	
		2,527 75
Amount carried forward		169,787 32

Amount brought forward		169,787 32
Unliquidated claims for Widening and Extending Streets, in former years:		
Paid for improvements of the following Streets, in former years, viz:—		
Broad Street	3,665 57	
Clinton and North Market Streets	2,320 81	
Salem Street	1,412 83	
Richmond Street	1,362 77	
Bratfle Square	1,151 77	
Bromfield Street	569 62	
Washington Street	300 00	
Hanover Street	111 50	
Federal Street	70 00	
Unity Street	16 00	
		10,980 87
Repairs of the Bridges, belonging to the City:—		
For repairing the North Bridge to South Boston	1,102 03	
For repairs of the South Bridge to South Boston	758 20	
Expended for the Bridges over the Mill Creek	180 06	
		2,040 29
Salaries of City and County Officers:—		
Paid the Salaries of the following Officers, within the year, viz:—		
Jonathan Chapman, Mayor	2,500 00	
Richard D. Harris, City and County Treasurer and Collector, including Clerk hire	2,600 00	
Samuel F. McCleary, City Clerk, including Clerk hire	2,100 00	
Richard G. Wait, Clerk Common Council	800 00	
Samuel Norwood, Assessor	1,200 00	
Henry Bass, Assessor	1,200 00	
Thomas Jackson, Assessor	1,200 00	
John S. Butler, Resident Physician of the Institutions at South Boston	1,200 00	
William Barnicoat, Chief Engineer of the Fire Department	1,000 00	
John Pickering, City Solicitor	1,000 00	
Amounts carried forward	14,800 00	182,808 48

Amounts brought forward	14,800 00	182,808 48
Elbridge G. Austin, City Attorney	500 00	
Samuel H. Hewes, Superintendent of Burial Grounds	1,000 00	
Jerome V. C. Smith, Resident Physician at Hospital Island	1,400 00	
John Minot, Keeper of Hospital Island	700 00	
Johnson Colby, Messenger to the City Council	800 00	
James H. Blake, City Marshal	1,000 00	
Hezekiah Earl, Deputy City Marshal	700 00	
Francis C. Whiston, Deputy City Marshal	700 00	
Zephaniah Sampson, Superintendent of Streets	1,100 00	
Charles B. Wells, Superintendent of Sewers and Drains	1,000 00	
Daniel Rhodes, Clerk of Faneuil Hall Market	900 00	
Calvin Bailey, Superintendent of Alien Passengers, three quarters of the year, his salary, since, has been paid from fees collected from Alien Passengers	375 00	
James Phillips, Keeper of Faneuil Hall	100 00	
William Hayden, Auditor of Accounts	1,500 00	
Freeman L. Cushman, Superintendent of Public Lands and Buildings, from October 29th, 1840	422 22	
Samuel Jenkins, Superintendent of South Boston Free Bridge	500 00	
Royal Oliver, Superintendent of Boston South Bridge	200 00	
Frederick A. Colburn, Secretary of the Board of Engineers of the Fire Department	400 00	
Paid Clerk hire for the Assessors	400 00	
Paid the Assessors, for services performed pursuant to an Act of the Legislature, entitled, "An Act to		
Amounts carried forward	28,497 22	182,808 48

Amounts brought forward		28,497 22	182,808 48
ascertain the Rateable Estate within this Commonwealth"		450 00	
Ebenezer P. Sperry, Chaplain of the Houses of Industry and Correction, nine months		750 00	
		29,697 22	
Peter O. Thacher, Judge of the Municip. Court, being the City's portion of his Salary	750 00		
William Simmons, Justice of Police Court	1,500 00		
John Gray Rogers, Justice of Police Court	1,500 00		
James C. Merrill, Justice of Police Court	1,500 00		
Thomas Power, Clerk of Police Court	1,400 00		
William Knapp, Assistant Clerk of Police Court	900 00		
		7,550 00	
			37,247 22
City Watch;			
Paid for services of the Watchmen employed by the City		39,477 34	
Supplies of Fuel, Oil, Gas, Furniture, Watch Hooks and Rattles, for the Watch Houses		760 06	
Compensation to the Captain of the Watch		400 00	
For rents and repairs of Watch Houses		167 89	
Medical attendance on persons sick at Watch House		22 50	
			40,827 79
Lamps, Oil, Gas and Superintendence:—			
Amount paid for Oil and Wicking, for Street Lamps		12,351 65	
Paid for the services of Lamp Lighters		6,203 15	
Paid for Gas, for Street Lamps		7,290 93	
Amounts carried forward		25,845 73	260,883 49

Amounts brought forward	25,845 73	260,883 49
Paid for new Lamps, Posts, Ladders, &c., and for repairing Lamps, Posts and Ladders	1,951 96	
Compensation for the Superintendent of Lamps	400 00	
		28,197 69
Fixtures to extend the use of Gas, in lighting the Streets of the City ;—		
Expended for sundry fixtures to extend the use of Gas in the Streets		50 23
Fire Department, exclusive of Engine Houses ;—		
Paid the annual compensation of the Assistant Engineers, and the Officers and members of the various Engine, Hook and Ladder, and Hose Companies	33,436 32	
For repairs of Engines, Hooks, Ladders, Hose Carriages, &c.	2,799 65	
Expended for new Hose, Hose Screws, Buckets, Caps, Badges, Bags, Belts, and Torches ;—and for Furniture, Fuel, Oil, and other articles supplied for the Engines, and Engine Companies	2,269 11	
For care of the Church Bells during the nights, to prevent unnecessary alarms of fire	268 51	
Expense of filling Reservoirs	125 20	
For services of Constables at fires	146 00	
		39,044 79
Erection, rent, and repairs, of Engine and Hook and Ladder Houses ;—		
Paid rents of various Engine Houses, hired by the City	257 15	
Expended for repairs of Engine and Hook and Ladder Houses	272 03	
For fitting up an Engine House, in the new City Hall	777 16	
		1,306 34
Bells and Clocks ;—		
Paid for ringing bells to denote the hours of the day	420 00	
Amounts carried forward	420 00	329,482 54

Amounts brought forward	420 00	329,482 54
For care and repairs of the public Clocks	211 25	
For ringing bells for the City and Ward meetings, and other public occasions	47 25	
		678 50
City Police :—		
Paid for services of Police men, in various parts of the City, for the preservation of peace, by day and by night	5,051 73	
For notifying and attending the General and Ward Meetings, distributing the Annual Report, &c.	281 60	
For rewards for bringing Burglars to justice	273 00	
		5,606 33
Care and Improvement of the Common, Malls, Lands west of Charles Street, Fort Hill, and Copps Hill :—		
Expended for labor	486 96	
For Drains and Cess Pools on the Common	380 90	
For a fence on the Lands west of Charles Street	48 46	
Expended for Trees, Manure, Tools and Sodding	195 57	
		1,111 89
Common Sewers, Wells, and Pumps :—		
Amount expended for the construction of Common Sewers, in Milk, Broad, Gridley, Purchase, Causeway, North Margin and Cooper Streets, and for small repairs of various other Common Sewers	2,348 29	
Amount paid, under judgment of Court, for certain erroneous assessments for Common Sewers	181 20	
Repairs of various Public Pumps	84 42	
		2,613 91
Building Reservoirs :—		
Expended for the construction of two large Reservoirs in the following locations, viz :		
Amount carried forward		339,493 17

Amount brought forward		339,493 17
One in Pearl Street	922 76	
One in Broadway, at South Boston	806 80	
		1,729 56
Payment of four annuities;—one for the purchase of George's and Lovell's Islands, in Boston Harbor, the others as compensation to persons having Estates, for life, in lands taken by the City:—		
Paid this years Annuity; being the amount which the City has contracted to pay, each year, during the life of the individual of whom George's and Lovell's Islands were purchased	400 00	
Paid the stipulated Annuities to three persons having life Estates in certain lands taken by the City to widen Streets	450 00	
		850 00
Printing and Stationary:—		
Paid for Printing done for the City	2,619 78	
For Advertising	837 50	
For Blank Books, Stationary and Binding	519 74	
		3,977 02
Internal Health Department:—including sweeping the streets, and removing House Dirt and other nuisances:—		
Paid for Labor in collecting and carrying off the House Offal and other nuisances	11,928 09	
For labor in sweeping the Streets, and removing the Street Dirt	9,980 66	
For Grain, Hay and Straw, used at the City Stables	4,677 78	
For Iron, Steel, Coal, and various small articles, for the Blacksmith's and Wheelwright's Shops	202 38	
For repairs of Wagons, Carts and Harnesses	266 71	
For Shovels, Brooms, Water Pots, Buckets, Oil, Medicines, for the Horses, and other small supplies for the Stables	621 32	
Amounts carried forward	27,676 94	346,049 75

Amounts brought forward	27,676 94	346,049 75
For Horses purchased for the Department	460 00	
For services of an Assistant to the Superintendent	120 00	
	28,256 94	
Deduct amount charged to the Paving department, for keeping the teams attached to that Department, at the City Stables	1,800 00	
		26,456 94
External Health Department;—expenses of Quarantine, including repairs of the buildings on Rainsford Island:—		
Paid for services of Boatmen employed in the Department	960 00	
Expenses attending the visitation of the Island by the City Council, and the Committee of Quarantine	680 08	
Repairs and supplies of the Boats, including new Sails	536 04	
For repairs of the buildings and fences, on the Island	389 25	
For boarding and nursing various sick and destitute persons, and for Medicines, and other supplies, for the Hospital	243 86	
Repairs of Wharves and Roads	120 00	
Rent of a landing place for the Boat	50 00	
		2,979 23
Overseers of the Poor:—		
Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons	10,286 75	
Expenses of burying Paupers	913 25	
Salary of the Clerk to the Board of Overseers of the Poor	800 00	
		12,000 00
Amount carried forward		387,485 92

Amount brought forward		387,485 92
House of Industry :—		
Expended for victualing the inmates of the House	12,843 78	
For salaries to the superintendent and his assistant, physician, teachers, clerk of the Directors, female assistants and gate keeper	2,768 17	
For Fuel and Light	2,372 35	
Paid for clothing and bedding for the Inmates	2,114 83	
For sundry articles for the Agricultural Department	1,871 45	
For Furniture	524 23	
Repairs and fixtures for making Coffins, including lumber	1,606 47	
Paid for Pot-Ash, Tallow, Sand, Snuff, and Tobacco,	745 49	
For the transportation of Paupers	291 00	
For Carriage hire for the Directors	143 00	
Medical Department	944 26	
School Books, Stationary, Postages, and other contingent Expenses	240 06	
	26,465 09	
Paid sundry outstanding bills of the last year	1,360 81	
	27,825 90	
Of the above expenditure, there was paid from the income of the establishment at South Boston, and other sources within the control of the Directors	4,342 89	
Leaving the amount in fact drawn from the City Treasury, for the support of the House of Industry		23,483 01
House for the Employment and Reformation of Juvenile Offenders :—		
Expended for victualling the Inmates of the House, and Family Table	2,940 95	
For Salaries of Superintendent, Chaplain, Teachers, Matron, Assistants,		
Amounts carried forward	2,940 95	410,968 93

Amounts brought forward	2,940 95	410,968 93
Clerk and Gate Keeper	2,635 87	
For Furniture	191 60	
For Clothing for the Inmates	969 63	
For Fuel and Lights	715 97	
For materials and labor, for repairs	141 74	
Omnibus tickets for the Directors	31 00	
Manure	90 00	
Wagon and Harness purchased	110 00	
Sundry miscellaneous items	1,167 06	
		8,993 82

NOTE. The Directors of the House of Reformation paid over to the City, within this financial year, the sum of $3000 —being proceeds of the labor of the inmates of their Institution—which amount will be found in the Statement of Income, Page 22 of this Report. This credit reduces the actual expenditure for their establishment, for the year, to the sum of $5,993 82.

County of Suffolk:		
Paid the following expenses on account of the County:—		
For fuel, gas, and stationary, for the Court House, and Registry of Probate and Deeds	1,595 21	
For care and repairs of the Court House, and Registry of Probate and Deeds	1,078 99	
For repairs of buildings and fences, at Jail	1,064 56	
For fuel for the Jail	584 00	
For furniture for Court Rooms	486 09	
For support of paupers in Middlesex House of Correction	233 93	
		5,042 78
Reduction of the Principal of the Public Debt of the City:—		
Paid, under direction of the Committee on the Reduction of the City Debt, on account of the Principal of the City Debt falling due within this financial year		200,432 56
Boston Lunatic Hospital:		
Expended for the support of the Hospital, within the year, viz;—		
For subsistence	4,663 43	
Amounts carried forward	4,663 43	625,438 09

Amounts brought forward	4,663 43	625,438 09
For Salaries and Labor	2,864 66	
Fuel	1,670 96	
Furniture	703 54	
Clothing	528 10	
Repairs	455 47	
Medicines	286 42	
Transportation, including cost of Wagon and Harness	270 71	
Stationary and Postage	65 94	
Sundry incidental expenses	187 93	
		11,697 16
Improvements of the buildings and grounds, at the Lunatic Hospital, and furnishing the Hospital:		
Expended for laying out and grading the grounds around the Hospital, and for improving and furnishing the building		2,963 82
Completing the Fire Proof Building for the Registry of Deeds and Probate:—		
Expended for completing the new building, at the N. W. corner of the City Hall, for the Registries of Probate and Deeds		4,990 14
Completing the Hospital for the House of Correction:—		
Expended for completing the building at South Boston, as a Hospital appertinent to the House of Correction		3,880 31
Incidental Expenses and Miscellaneous Claims:— not justly chargeable to any of the foregoing heads of Appropriation:		
Expenses attending the celebration of the Anniversary of American Independence, including the display of Fireworks and Music	2,561 48	
Paid for services of an Assistant to the Clerk of the Market, and for Watchmen employed, and Fuel and Gas used at the Market	1,525 54	
Paid the State Lunatic Hospital, and Massachusetts General Hospital, for board and expenses of persons sent from the City to those Institutions	1,427 75	
Paid for extra Clerk hire, in the City Treasurer's Office	1,355 25	
Amounts carried forward	6,870 02	648,969 52

Amounts brought forward	6,870 02	648,969 52
Amount refunded to persons erroneously taxed, and in cases where taxes have been twice paid, through mistake	1,343 74	
Expenses of a Census taken by the City	1,210 00	
Expense of a Dinner given in Faneuil Hall, on the arrival of the first of the line of Cunard Steamers from Liverpool	961 11	
For sets of Standard Weights and Measures, required by Law to be kept in the County Treasurer's Office	828 00	
For Fuel and Gas for the City offices and Faneuil Hall	801 01	
Paid for services of extra Council, Fees of Referees, and damages and costs, in various suits in which the City was a party	567 66	
Paid for services of Deputy Collectors, employed by the City Treasurer	340 00	
For carriage hire, for Committees of the City Council	245 84	
For keeping a Horse for the City Marshal	198 49	
Paid for cleaning the offices at the City Hall	195 18	
Paid for refreshments for Committees of the City Council	184 23	
Expense attending the removal of a vessel sunk in the harbor	125 00	
For services of an Assistant Messenger, at City Hall	104 98	
Amounts carried forward	13,975 26	648,969 52

Amounts brought forward	13,975 26	648,969 52
Paid for Furniture for the City Offices	93 92	
Paid Rent of room occupied by a Military Company, for an Armory	75 00	
For use of Halls for Ward meetings	50 00	
Paid for services of a Messenger to the Assessors	39 00	
For recording Deeds, Mortgages, &c., to the City	36 75	
For Powder for the Military	18 25	
Cost of Ward Signs put up in the Streets	15 00	
		14,303 18
Reserved Fund; applicable to such purposes as the City Council may deem proper, subsequently to the passage of the annual Appropriation Bill;—		
The amount of this fund, except the sum of $1,925,—which was unexpended, was withdrawn, within the year, under various Orders of the City Council, and carried to the credit of other Appropriations.		
Payment of certain expenses of State Paupers in the House of Correction, from funds received from Alien Passengers;—		
Paid over to the Overseers of the House of Correction, the expenses of certain Alien Paupers supported in that House		9,504 30
Alteration of the Old County Court House, on School Street, into a City Hall, and for laying out the adjoining grounds;—		
Expended for converting the Court House into a City Hall, and for grading and ornamenting the grounds connected therewith		14,362 36
Amount carried forward		687,139 36

Amount brought forward	687,139 36
Erection of a Hospital at the House of Industry, at South Boston ;—	
Expended for the erection of a building connected with the House of Industry, at South Boston, to be occupied as a Hospital	1,199 44
Erection of a Work Shop, at the House of Correction ;—	
Expended for the erection of a building connected with the House of Correction, to be occupied as a Work Shop	2,577 39
Furnishing the new City Hall ;—	
Expended for furniture for the Rooms and Offices of the new City Hall	5,925 12
Auditor of Accounts :	
Amount of money paid to the Auditor, under direction of the Committee of Accounts, during the financial year, for the purpose of paying such bills as must necessarily be paid promptly, and before the meetings of the Committee—this amount being credited in the account of moneys received by the Auditor, page 22 of this Report	2,700 00
The total amount of Expenditures for the City of Boston, passed upon by the Committee of Accounts, and included in the Mayor's Drafts on the City Treasurer, during the financial year, 1840–41, was	699,541 31
To which should be added, the amount of sundry drafts of former years, remaining unpaid at the commencement of this financial year	4,368 39
	703,909 70
From this should be deducted, the amount of drafts remaining unclaimed and unpaid, at the close of this financial year	5,071 85

And the aggregate amount actually paid out of the City Treasury, on the MAYOR'S DRAFTS, (*as per item marked A. in the Treasurer's Account,*) was	698,837 85
Payments on account of the City Debt ;—	
Paid the amount of a Loan negociated under an Order of the City Council, passed May 1st, 1840, authorizing a Loan for the purposes of the financial year, 1840–41, (*as per item marked B. in the Treasurer's Account,*)	179,000 00
Interest on the Public Debt of the City ;—	
Paid the interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government during the year, (*as per item marked C. in the Treasurer's Account,*)	95,075 77
Payments for Militia Duty ;—	
For this amount paid to persons who had performed Militia duty, under an Act of the Legislature, (*as per item marked D. in the Treasurer's Account,*)	3,200 00
Payments to Members of the Fire Department ;—	
Amounts paid out to members of the Fire Department, under an Ordinance of the City Council, "being a sum equal to the Poll tax to the State, County and Town, which was assessed on the first day of May, and paid by or on account of such members," (*as per item marked E. in the Treasurer's Account*)	1 50
Making the aggregate PAYMENTS from the City Treasury, during the year, on account of the CITY OF BOSTON, (*as per City Treasurer's Account Current with the City, on the 3d page of this Report,*) amount to	976,115 12
Amount carried forward	976,115 12

Amount brought forward		976,115 12
County of Suffolk, including expenses of Courts, Jails, House of Correction and all other charges, except Salaries ;—		
Paid for maintenance and keeping of prisoners in the Jail	3,313 49	
To witnesses, constables, &c. for attendance at the several Courts	16,470 47	
Paid to Jurors at the several Courts	15,195 26	
Paid on County Drafts of the Mayor ; being for that portion of the County expenses which comes under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions	3,524 50	
Paid for services of the County Board of Accounts	498 00	
Making the whole amount paid out by the Treasurer, on account of the County of Suffolk, during the year, *(as per the County Treasurer's Account Current with the County, on the 4th page of this Report)*		39,001 72
The total amount of PAYMENTS, on account of the CITY OF BOSTON and the COUNTY OF SUFFOLK, during the financial year 1840–41, *(as per the City and County Treasurer's Account Current with the City and County, on the 5th page of this Report)* was		$1,015,116 84

Office of the Auditor of Accounts, Sept. 15th, 1841.

WILLIAM HAYDEN, *late Auditor of Accounts.*

NOTE. In order to make the details of the RECEIPTS and EXPENDITURES correspond with the aggregate amounts, as stated in the Treasurer's Accounts, it is found necessary to separate from the detail of expenditure, under several heads of Appropriation, various items of income which are fairly creditable to, and ought to be deducted from, those expenditures. If the Statement of EXPENDITURES be compared, throughout, with the Statement of APPROPRIATIONS, the former will be perceived, in some few instances, to exceed the latter—but if reference be had to the Statement of INCOME, items will there be found closely connected with the deficient accounts, and which fully meet the apparent excess.

(D.)

Statement in relation to the Public Debt of the City of Boston.

The Amount of the City Debt on the first day of May, 1840, as per Statement in the twenty-eighth Annual Report, was		1,698,232 56
From that time to the thirtieth day of April, 1841, inclusive, the following Stock and Notes were issued, viz :—		
Amount borrowed under an Order of the City Council, passed May 1st, 1840, authorizing a Loan of $300,000—for the purposes of the financial year 1840–41	179,000 00	
Amount borrowed under an Order of the City Council, passed April 28th, 1840, authorizing a Loan of $78,000—to defray, in part, the expenditures of the financial year 1840–41	78,000 00	
Amount borrowed under an Order of the City Council, passed May 18th, 1840, authorizing a Loan of $100,000—for the liquidation of such portions of the City Debt as might fall due within that financial year	88,000 00	
Amount carried forward		1,698,232 56

Amount brought forward		1,698,232 56
Making the whole amount of City Stock issued, during the financial year 1840–41		345,000 00
		2,043,232 56
From the above amount, there are to be deducted the following payments on account the City Debt, within the same financial year, viz:—		
Paid, in full, the Loan contracted under an Order of the City Council, passed May 1st, 1840, authorizing a Loan for the purposes of the financial year 1840–41, at 5 and 5½ per cent. interest	179,000 00	
Paid, in part, the amount borrowed under an Order of the City Council, passed April 29th, 1839, authorizing a loan of $450,000—for the purposes of the financial year 1839–40—at 5, 5½ and 6 per cent. interest	37,832 56	
Paid, in part, the Loan contracted under an Order of the City Council, passed April 17th, 1837, authorizing a Loan for the purposes of the financial year 1837–38—at 5 per cent. interest	43,300 00	
Paid, in full, the balance of the Loan contracted under an Order of the City Council, passed May 29th, 1837, authorizing a Loan to defray certain expenses in relation to the introduction of a supply of pure and soft water	7,000 00	
Amounts carried forward	267,132 56	2,043,232 56

Amounts brought forward	267,132 56	2,043,232 56
Paid, in full, the Loan contracted under an Order of the City Council, passed September 19th, 1837, authorizing a Loan to meet an additional Appropriation for the Fire Department—at 5 per cent. interest	8,400 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed October 16th, 1837, authorizing a Loan to defray the expense of erecting a Hospital at South Boston, for Idiots and Insane persons—at 5 per cent. interest	1,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed December 29th, 1837, authorizing a Loan to meet certain additional Appropriations—at 5 per cent. interest	4,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed January 5th, 1839, authorizing a Loan to meet certain additional Appropriations—at 5 per cent. interest	4,500 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed July 1st, 1839, authorizing a Loan for the erection of a Fire Proof building for the Registry of		
Amounts carried forward	285,032 56	2,043,232 56

Amounts brought forward	285,032 56	2,043,232 56
Probate and Deeds—at 5½ per cent. interest	3,500 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed July 15th, 1839, authorizing a Loan for the erection of a Hospital at the House of Correction—at 5½ per cent. interest	5,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed October 14th, 1839, authorizing a Loan for furnishing the Lunatic Hospital, at South Boston, —and supporting the same, during the balance of that financial year—at 5½ per cent. interest	10,000 00	
Paid, in part, the Loan contracted under an Order of the City Council, passed December 21st, 1839, authorizing a Loan to meet an additional appropriation for widening Streets—at 5½ per cent. interest	12,900 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed January 4th, 1840, authorizing a Loan to meet an additional Appropriation for the erection of a new School House in the Third Ward—at 5½ per cent. interest	4,000 00	
Amounts carried forward	320,432 56	2,043,232 56

Amounts brought forward	320,432 56	2,043,232 56
Paid, in full, the Loan contracted under an Order of the City Council, passed February 14th, 1840, authorizing a Loan to meet deficiencies in various Appropriations—at 5½ per cent. interest	54,000 00	
Paid, in full, the Loan contracted under an Order of the City Council, passed May 24th, 1830, authorizing a Loan for repairing and fitting up the Old State House—payable at the pleasure of the City	5,000 00	
Making the whole amount paid on account of the City Debt, during the financial year 1840–41		379,432 56
And leaving the aggregate amount of the City Debt, on the first day of May, 1841, —(being $34,432 56 less than on the 1st May, 1840)		$1,663,800 00

Office of the Auditor of Accounts, Sept. 15th, 1841.

WILLIAM HAYDEN, *late Auditor of Accounts.*

(E.)

The character of the Public Debt of the City, on the first day of May, 1841, was as follows, viz.

Amount unpaid of a Loan contracted, under an Order of the City Council, passed December 28th, 1825, for the purchase of an Estate for the improvement of Court Street;—payable at the decease of a person having a life estate in the premises, at 5 per cent. interest		20,000 00
Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council, passed October 2d, 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1845 and 1850		65,000 00
Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz;—		
At 4½ per centum per annum	2,000 00	
At 4¾ per centum per annum	5,000 00	
At 5 per centum per annum	80,000 00	
At 6 per centum per annum	100,000 00	
		187,000 00
Amount carried forward		272,000 00

Amount brought forward	272,000 00
Amount unpaid of Stock issued under an Order of the City Council, passed April 5th, 1833, authorizing a Loan for the redemption of other portions of the City Debt; payable in ten years, at four per cent. interest	33,000 00
Amount unpaid of Stock issued under an Order of the City Council, passed May 19th, 1834, authorizing a Loan of $450,000—for the purposes of that financial year—payable in ten and twenty years, at five per cent. interest	100,000 00
Amount of Stock issued under an Order of the City Council, passed October 6th, 1834, authorizing a Loan for the erection of a House of Reformation, at South Boston;—payable in twenty years, at 5 per cent. interest	20,000 00
Amount of Stock issued under an Order of the City Council, passed January 3d, 1835, authorizing a Loan to meet certain deficiencies of Appropriations:—payable in 20 years, at 4½ and 5 per cent. interest	11,100 00
Amount of Stock issued under an order of the City Council, passed January 26th, 1835, authorizing a Loan of $500,000—to redeem other portions of the City Debt:—payable in 20 years, at 5 per cent. interest	500,000 00
Amount of Stock issued under an Order of the City Council, passed February 23d, 1835, authorizing a Loan for the erection of the New Court House—payable in 1855—at 5 per cent. interest	60,000 00
Amount of Stock issued under an Order of the City Council, passed April 27th, 1835,	
Amount carried forward	996,100 00

Amount brought forward	996,100 00
authorizing a Loan on account of the expense of laying out Blackstone Street, and extending Broad and Commercial Streets; payable in twenty years, at 5 per cent. interest.	68,000 00
Amount of Stock issued under an Order of the City Council, passed April 27th, 1835, authorizing a Loan to defray, in part, the expenses of the financial year 1835–36, payable in twenty years, at 5 per cent. interest	25,000 00
Amount of Stock issued under an Order of the City Council, passed October 5th, 1835, authorizing a Loan to meet certain additional Appropriations, payable in ten years, at 5 per cent. interest	7,100 00
Amount of Stock issued under an Order of the City Council, passed November 12th, 1835, authorizing a Loan to complete the House of Reformation at South Boston, payable in ten years, at 5 per cent. interest	10,000 00
Amount of Stock issued under an Order of the City Council, passed April 25th, 1836, authorizing a Loan to defray in part, the expenses of the financial year 1836–37—payable in ten years, at 5 per cent. interest	10,000 00
Amount of Stock issued under an Order of the City Council, passed July 14th, 1836, authorizing a Loan for the purposes of the then current financial year—payable in five years, at five per cent. interest	1,000 00
Amount of Stock issued under an Order of the City Council, passed July 25th, 1836, authorizing a Loan to meet an additional Appropriation for widening and extending Streets—payable in ten years, at 5 per cent. interest	29,000 00
Amount carried forward	1,146,200 00

Amount brought forward	1,146,200 00
Amount of Stock issued under an Order of the City Council, passed April 17th, 1837, authorizing a Loan for the purposes of the financial year 1837–38—payable in five years, at 5 per cent. interest	24,000 00
Amount of Stock issued under an Order of the City Council, passed October 16th, 1837, authorizing a Loan to defray the expense of erecting a Hospital, at South Boston, for Idiots and Insane persons, payable in three and five years, at 5 per cent. interest	23,000 00
Amount of Stock issued under an order of the City Council, passed December 11th, 1837, authorizing a Loan for the purchase of additional Land, as a site for the Eliot School House—payable in three and five years, at five per cent. interest	6,000 00
Amount of Stock issued under an Order of the City Council, passed December 29th, 1837, authorizing a Loan to meet certain additional Appropriations—payable in three and five years, at 5 per cent. interest	34,000 00
Amount of Stock issued under an Order of the City Council, passed August 20th, 1838, authorizing a Loan for the purpose of erecting the Lyman School House, at East Boston—payable in three years, at 5 per cent. interest	14,000 00
Amount of Stock issued under an Order of the City Council, passed January 5th, 1839, authorizing a Loan to meet certain additional Appropriations—payable in five years, at 5 per cent. interest	23,500 00
Amount of Stock issued under an Order of the City Council, passed April 29th, 1839, authorizing a Loan for the purposes of the then ensuing financial year—payable in	
Amount carried forward	1,270,700 00

Amount brought forward	1,270,700 00
three, four and five years, at 5 and 5½ per cent. interest	121,500 00
Amount of Stock issued under an Order of the City Council, passed June 6th, 1839, authorizing a Loan for the purchase of certain Estates situated in front of the Court House, on School Street—payable in two, five and twenty years, at 5 and 5½ per cent. interest	60,000 00
Amount of Stock issued under an Order of the City Council, passed July 1st, 1839, authorizing a Loan for the erection of a Fire Proof building for the Registry of Probate and Deeds—payable in two and and five years, at 5½ per cent. interest	18,500 00
Amount of Stock issued under an Order of the City Council, passed July 15th, 1839, authorizing a Loan for the erection of a Hospital at the House of Correction—payable in five years, at 5½ per cent. interest	4,000 00
Amount of Stock issued under an Order of the City Council, passed Dec. 21st, 1839, authorizing a Loan to meet an additional Appropriation for widening Streets—payable in two, three, four, and five years, at 5½ per cent. interest	23,100 00
Amount of Stock issued under an Order of the City Council, passed April 28th, 1840, authorizing a Loan to defray, in part, the expenditures of the financial year 1840–41—payable in five and twenty years, at 5 per cent. interest	78,000 00
Amount of Stock issued under an Order of the City Council, passed May 18th, 1840 —authorizing a Loan for the liquidation of such portions of the City Debt as might fall due within that financial year—payable in seven years, at 5 per cent. interest	88,000 00
Total Amount of the City Debt, as it stood on the first day of May; 1841	$1,663,800 00

The Annual Interest of the City Debt, as it stood on the first day of May, 1841, was as follows, viz:—

At 4 per cent. per annum	-	-	33,000 00
" 4½ " "	-	-	67,000 00
" 4¾ " "	-	-	5,000 00
" 5 " "	-	-	1,323,900 00
" 5½ " "	-	-	134,900 00
" 6 " "	-	-	100,000 00
			$1,663,800 00

The Annual Interest of the City Debt, at the rates specified in the foregoing Statement, is $84,187 00—and the average rate of interest on the whole debt is a little over 5 per centum per annum.

The City Debt becomes due, and payable, as follows, viz:—

In the financial year	1841–42	-	69,100 00
" " "	1842–43	-	76,000 00
" " "	1843–44	-	94,900 00
" " "	1844–45	-	226,100 00
" " "	1845–46	-	73,000 00
" " "	1846–47	-	56,100 00
" " "	1847–48	-	88,000 00
" " "	1849–50	-	30,000 00
" " "	1854–55	-	877,100 00
" " "	1859–60	-	48,500 00
" " "	1860–61	-	5,000 00
At the decease of a certain person, at 5 per cent. interest			20,000 00
			$1,663,800 00

Office of the Auditor of Accounts, Sept. 15th, 1841.

WILLIAM HAYDEN, *late Auditor of Accounts.*

REDUCTION OF THE CITY DEBT.

Auditor's Office, Sept. 15th, 1841.

The following is submitted, as the Statement of the Account with the *Committee on the Reduction of the City Debt.*

This Committee stands credited with the following items of income, viz:		
Balance in the City Treasury, on the first day of May, 1840	196	27
Amount of money received on account of sales of City Lands, during the year 1840–41	566	36
Rent of the City Hall, over and above the sum of $3,500, which was the income derived from that building before it was fitted up as a City Hall	500	00
Amount paid at the City Treasury, on account of the principal sums of sundry Bonds and Notes due the City, (as stated on Page 19 of this Pamphlet)	14,512	56
Amount of the annual Appropriation granted by the City Council, for the Reduction of of the principal of the City Debt	45,000	00
Amount of a special Appropriation granted by the City Council, for the payment of a Loan contracted to meet certain deficiencies of Appropriations, for the financial year 1839–40	54,000	00
Amount borrowed, under an Order of the City Council, passed May 18th, 1840, authorizing a Loan of $100,000—for the		
Amount carried forward	114,775	19

Amount brought forward		114,775 19
liquidation of such portions of the City Debt as would fall due during the financial year		88,000 00
Making the whole amount standing at credit of the Committee		202,775 19
Out of these funds the following portions of the City Debt, falling due within the year, have been paid, under authority of the Committee, viz:—		
On account of a Loan under authority of an Order passed April 29th, 1839	37,832 56	
On account of a Loan under authority of an Order passed April 17th, 1837	43,300 00	
Balance of a Loan under authority of an Order passed May 29th, 1837	7,000 00	
Balance of a Loan under authority of an Order passed Sept. 19th, 1837	8,400 00	
On account of a Loan under authority of an Order passed October 16th, 1837	1,000 00	
On account of a Loan under authority of an Order passed Dec. 29th, 1837	4,000 00	
On account of a Loan under authority of an Order passed Jan. 5th, 1839	4,500 00	
On account of a Loan under authority of an Order passed July 1st, 1839	3,500 00	
On account of a Loan under authority of an Order passed July 15th, 1839	5,000 00	
Amounts carried forward	114,532 56	202,775 19

Amounts brought forward	114,532 56	202,775 19
Balance of a Loan under authority of an Order passed October 14th, 1839	10,000 00	
On account of a Loan under authority of an Order passed Dec. 21st, 1839	12,900 00	
In full of a Loan under authority of an Order passed Jan. 4th, 1840	4,000 00	
In full of a Loan under authority of an Order passed Feb. 14th, 1840	54,000 00	
In full of a Loan under authority of an Order passed May 24th, 1830	5,000 00	
Making the whole amount of the City Debt paid under the direction of the Committee		200,432 56
And leaving a balance at the credit of the Committee, amounting to		$2,342 63

WILLIAM HAYDEN, *late Auditor of Accounts.*

ESTIMATE OF EXPENDITURES

AND

Ways and Means, for the present financial year.

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February annually, make and lay before the City Conncil, an estimate of the amount of money necessary to be raised for the expenditures of the ensuing financial year, under the respective heads of appropriation, such an estimate, together with an Estimate of Ways and Means to meet the expenditures, was laid before the City Council on the 27th of February last. Those estimates were referred to a Joint Committee, by whom an Order was reported, which was passed by the City Council, in the following form, viz :

CITY OF BOSTON.

An Order relative to specific Appropriations.

It is hereby ordered by the City Council, That to defray the expenses of the City of Boston, for the next financial year, which commences on the first day of May, one thousand eight hundred and forty-one, and closes on the thirtieth day of April, one thousand eight hundred and forty two, the following sums of money be, and the same are hereby, respectively, appropriated, that is to say—

For Salaries of the Instructers of all the Schools, except the Primary Schools	75,000 00
For the usual annual expenses of the Primary Schools	34,000 00
Amount carried forward	109,000 00

Amount brought forward	109,000 00
For repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools	17,000 00
For the purchase of Land, and erection of buildings, for the accommodation of Primary Schools	12,500 00
For repairs of Public Buildings, to be expended under direction of the Joint Standing Committee on Public Buildings	5,000 00
For Burial Grounds, Public Tombs, and Funeral Cars	1,500 00
For care and improvement of the Public Lands, and preparing them for sale	2,000 00
For Paving and Repairs of Streets	40,000 00
For Widening and Extending Streets	5,000 00
For the payment of unliquidated claims for widening and extending Streets, in former years	15,000 00
For repairs of the Bridges belonging to the City	2,000 00
For Salaries of all the City Officers	38,000 00
For the City Watch	42,000 00
For Lamps, Oil, Gas and Superintendence	28,000 00
For fixtures to extend the use of Gas, in lighting the Streets of the City	1,000 00
For the Fire Department, exclusive of Engine Houses	43,000 00
For the erection, rent, and repairs, of Engine and Hook and Ladder Houses	2,000 00
For Bells and Clocks	1,000 00
For the City Police	6,000 00
For Care and Improvement of the Common, Malls, Lands west of Charles Street, Fort Hill and Copp's Hill	2,000 00
For Common Sewers, Wells and Pumps	12,000 00
For building Reservoirs	2,000 00
For the payment of four Annuities;—one for the purchase of George's and Lovell's Isl-	
Amount carried forward	386,000 00

Amount brought forward	386,000 00
ands, the others as compensation to persons having Estates for life, in lands taken by the City	850 00
For Printing and Stationary	3,000 00
For the Internal Health Department, including sweeping the streets, and removing House Dirt and other nuisances	30,000 00
For the External Health Department;—expenses of Quarantine, including Repairs of the buildings on Rainsford Island	2,000 00
For the Overseers of the Poor, all moneys accruing for the support of State Paupers, and Poor belonging to other Towns, to be paid into the City Treasury	15,000 00
For the House of Industry:—all the income from the Establishment at South Boston, and all moneys accruing for the support of State Paupers and Poor belonging to other Towns, to be paid into the City Treasury)	28,400 00
For the House for the Employment and Reformation of Juvenile Offenders, all income from the said establishment to be paid into the City Treasury	8,000 00
For the Administration of Public Justice:—including all expenses of the Courts and Jails, except salaries	40,000 00
For the House of Correction	24,000 00
For the payment of Interest on the Public Debt of the City	82,000 00
For payments for Militia duty, under a law of the Commonwealth	4,000 00
For the Reduction of the Principal of the Public Debt of the City	50,000 00
For the Boston Lunatic Hospital	12,000 00
For the completion of the Hospital, at the House of Industry	2,500 00
For furnishing the Hospital at the House of Industry	1,000 00
Amount carried forward	688,750 00

Amount brought forward	688,750 00
For the purchase of land, and laying out a Passage Way, at the east end of the City Hall, according to an Order of the City Council	16,700 00
For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation	12,000 00
For a Reserved Fund:—to be applied to such purposes as the City Council may hereafter direct	30,000 00

And it is further Ordered, That no excess in any of the respective Appropriations aforegoing, shall be allowed by the Auditor of Accounts, or be paid by the City Treasurer, unless authorized by an Order of the City Council.

The aggregate Amount of Appropriations included in the foregoing Order, is	$747,450 00

Estimate of Ways and Means to meet the Expenditures of the City of Boston, for the current financial year, which commenced on the first day of May, 1841, and will close on the thirtieth day of April, 1842.

Probable Income from City Rents	50,000 00
Interest on Bonds and Notes held by the City, and on deposites in Bank	10,000 00
From the Commonwealth, for support of State Paupers	11,000 00
From the Commonwealth, for the City's portion of the School Fund	2,000 00
From the Health Department, including Quarantine Fees, Funeral Fees, and sales of House Offal, and Street Dirt	6,000 00
From Certificates of Marriage, fees for recording Mortgages of personal property, Licenses for Public Exhibitions, &c.	2,000 00
From Assessments for Common Sewers	6,500 00
From the Department of Public Justice:— including rents of Court Rooms, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c.	28,000 00
From the Commonwealth, for militia services	4,000 00
From the House of Correction	15,000 00
From the Overseers of the Poor	3,000 00
From the House of Industry	4,900 00
From the House of Reformation	1,000 00
From sales of land purchased, in connection with laying out a passage-way at the east end of the City Hall	10,000 00
Amount carried forward	153,400 00

Amount brought forward		153,400 00
Outstanding taxes, small debts, &c.		2,050 00
Making the estimated income of the City, independent of Taxes		155,450 00
Amount of Tax proposed to be assessed, for the ensuing financial year	610,000 00	
From which, deduct for probable abatements, and such portion of the Taxes as cannot be collected	18,000 00	
Leaving the net amount to be realized from the Tax of the year		592,000 00
And making the total Revenue calculated upon, for the financial year 1841–42		$747,450 00

REAL AND PERSONAL PROPERTY

Of the City of Boston.

The Common.
Fort Hill—and sundry lots of land adjoining.
Land on various streets, formerly the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Lands on each side of the Neck: comprising nearly six millions of square feet of Land, exclusive of Streets and Public Squares.
Two Malls on the Neck.
A lot of Land on Pleasant Street, occupied by the State for a Laboratory.
A lot of Land on the south side of the street leading from Washington street to South Boston Bridge.
Engine Houses, and the Land on which they stand, in Salem, Mason, Leverett, East and Suffolk Streets, on Washington Street near the Franklin School House, on Tremont Street near the Johnson School House, on Dock Square, Pemberton Hill, at South Boston, and at East Boston.
House and Land on Friend and Market Streets, for Engine House and Fire Hook and Ladder Company.
Hook and Ladder House, near Johnson School House.
Four Burial Grounds in the City.
One do. on the Neck.
One do. South Boston.
Two Tombs in Copp's Hill Burial Ground.
Tomb in the South Burial Ground, with four apartments, for the interment of children.
Two Infant's Tombs in the North Burial Ground.
Eighty-six Tombs in the South Burial Ground.
One Tomb in the Granary Burial Ground.
One Tomb in the Chapel Burial Ground.
One Tomb, and half of another Tomb, in the Central Burial Ground.
Faneuil Hall, with the stores under, and the Land contiguous to, the same.

The New Market House, east of Faneuil Hall.

The City Wharf, east of Faneuil Hall Market, leased at $10,000 per annum.

Two Wharves on Lynn Street—One leased—the other occupied by the City, for landing Paving Stones, Gravel, &c.

The Old State House, on State Street.

City Hall, and Land in School Street adjacent to the same.

Court House and Prisons, in Leverett Street.

New Court House and Land connected therewith, near Court street; a portion of the building is leased to the United States, at $3,000 per annum.

Fire proof building, for the Registry of Probate and Deeds, near the New Court House.

Lot of land, and building, being part of the Rowe Estate, purchased for the purpose of laying out the passage-way east of the City Hall—a portion of the Estate not being wanted for that purpose.

House of Industry, House of Reformation, House of Correction, Lunatic Hospital, Hospitals for Sick, two Houses for colored Poor, School House, Slaughter House, Work Shops, and other Out-buildings, and sixty-one acres of Land, at South Boston; together with the Stock on hand, the Furniture, the Farming Utensils, and various other articles appertaining to the establishment.

Deer Island, and the Buildings thereon.

Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.

Two Hay Scales and three City Pounds.

Stables on Merrimack street.

Eliot School House in North Bennett street.

Endicott do. in Cooper street.

Wells do. in Blossom street.

Mayhew do. in Hawkins street.

Latin do. in School street.

Adams do. in Mason street.

Hancock do. in Hanover street.

Bowdoin do. in Derne street.

Boylston do. Fort Hill.

Hawes do. at South Boston.

Franklin do. in Washington street.

English High School House, in Pinkney street.
Winthrop School House, in East street.
Johnson School House, in Tremont street, with about 12,000 feet of Land under and adjoining.
Lyman School House, at East Boston.
Old Franklin School House, now occupied as a Ward Room, Watch House, and Primary School House.
Smith School House, in Belknap Street, including the Grammar and Writing Departments, and two Primary Schools, for colored children.
School House on the Western Avenue, occupied by a Primary School.
Primary School House, on Fort Hill.
Primary School House on Purchase Place.
Primary School House and Land, in Tileston Street.
Primary School House and Land, in North Margin Street.
Primary School House and Land, in Castle Street.
Primary School House and Land, in South Street Court.
Primary School House and Land, in South Margin Street.
Primary School House and Land, in Dedham Street.
Primary School House on the Neck Lands.
Primary School House, in Northampton Street.
Two Primary School Houses at South Boston.
Primary School House, in May Street.
Primary School House, in Spring Street Place.
Primary School House, in Newbern Place, near Castle Street.
Primary School House and Land on Cross Street, with a lot of Land adjoining, on which is a House and Shop.
Primary School House and Land, on the corner of Fleet and Moon Streets.
Primary School House, on Mason Street Court.
Lot of Land on Bennett Avenue, purchased for a Primary School House.
Primary School House on Franklin Street.
Twenty-three Fire Engines, and one at the House of Industry.
Hose carriages, about ten thousand feet of Leading Hose, one hundred and fifty pairs of Buckets, six hundred feet of Suction Hose, Hose Screws, Hooks, Ladders,

Caps, Trumpets, Badges, and various other implements appertaining to the Fire Department.

The new Boat Quarantine, with her two small Boats, and other appurtenances, in the Quarantine service.

Forty-eight Horses, with Wagons, a Chaise, Carts, Harnesses, &c. in the service of the City.

Three Carriages, for the transportation of Paupers, Convicts, and persons sick with the Small Pox.

Five Funeral Cars, with Harnesses complete.

Various Public Wells and Pumps.

About sixty thousand feet of Common Sewers, laid by the City within the last eighteen years, and now under the control of the City Government.

Fifty-seven Reservoirs constructed by the City, within the last thirteen years.

Fourteen hundred and fifty-two Lamps, and various fixtures for the use of Gas in lighting the Streets.

Market Scales, Weights, &c., and a set of Standard Weights and Measures in charge of the City Treasurer.

BONDS AND NOTES HELD BY THE CITY.

Bonds and Notes received on account of sales of Neck and Mill Pond Lands	144,852 50
Various other Bonds and Notes in the hands of the City Treasurer	344 91
Bonds and Notes transferred to the City Treasury by the Committee on the extension of Faneuil Hall Market:—amount remaining unpaid	10,000 00
Bond received for sale of a lot of Land on Theatre Alley	3,702 31
Bond received for the sale of Land in Federal Street	1,631 43
Bond received for the sale of a lot of Land on Blackstone Street	679 50
Bond received for sale of a lot of Land on Eliot Street	644 25

Making the nominal amount of Notes and Bonds held by the City	161,854 90
Deduct amount of Bonds given for lands sold, which, after payment of the first instalment, were relinquished by the purchasers, and the Bonds cancelled by order of the City Council	73,847 97
Leaving the actual amount of Bonds and Notes held by the City, May 1st, 1841	$88,006 93

STATEMENT OF THE FRANKLIN FUND.

Estimated value of Bonds in the hands of the Treasurer	1,543 00
Amount of deposite with the Massachusetts Hospital Life Insurance Company, with interest to Jan. 1st, 1841	28,169 65
Balance in the hands of the Treasurer	75 31
Value of the Fund, January 1st, 1841	$29,787 96

FRANKLIN FUND FOR THE PURCHASE OF MEDALS FOR THE PUBLIC SCHOOLS.

One Certificate of City Stock, at 5 per cent. interest, payable in twenty years	$1,000 00

Donation of Mrs. Joanna Brooker and others, to the Selectmen of the town of Boston, for the time being—the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.

One Note and Mortgage	1,166 66
One Note and Mortgage	1,503 39
12 Shares in the United States Bank	
	$2,670 05

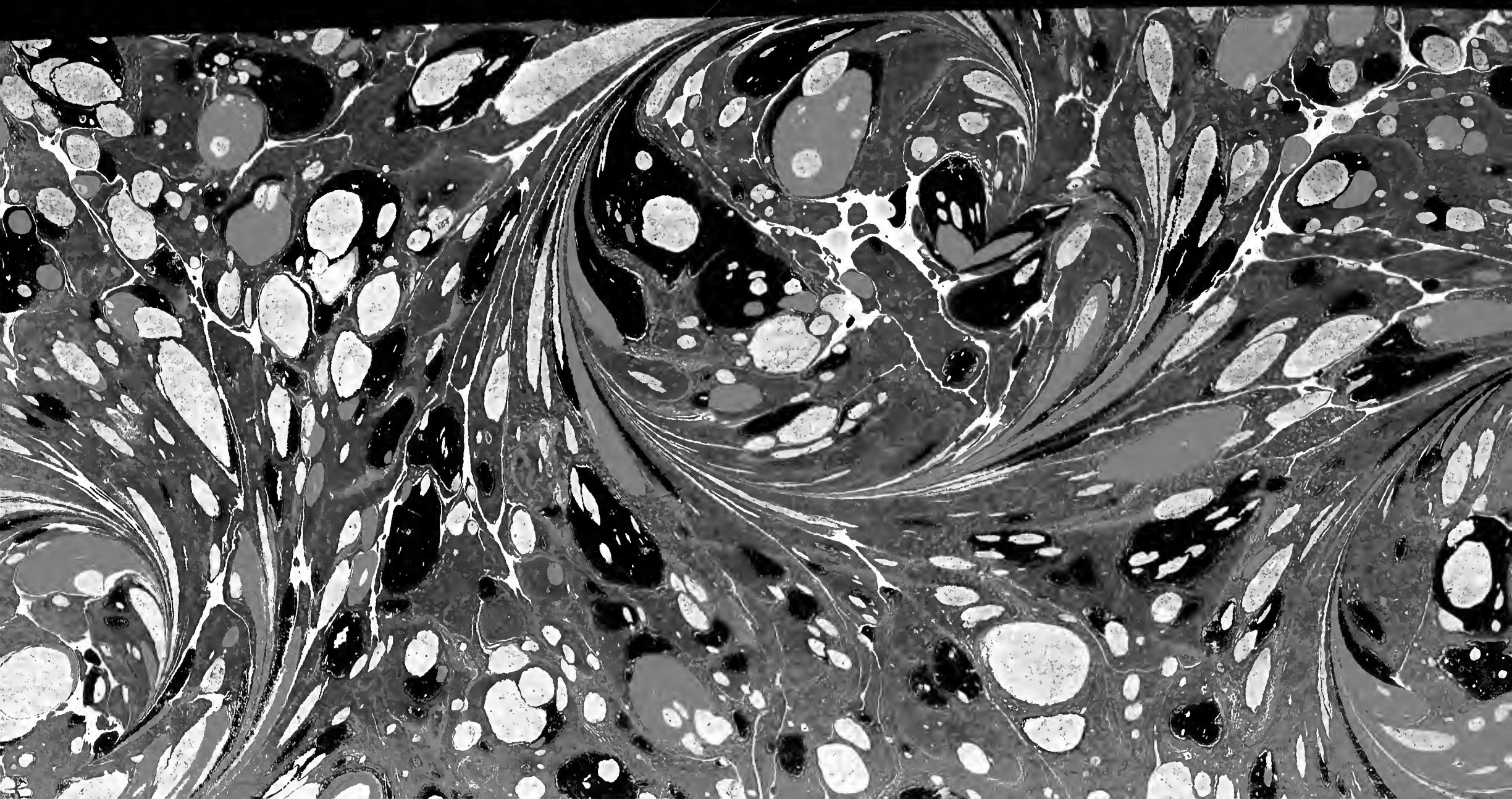
The interest of the above has been paid, in equal proportions, to the Aldermen; and by them distributed, agreeably to the Wills of the Donors.

Donation of Abiel Smith, Esq., to the Selectmen of the Town of Boston, for the time being—the income of which is to be appropriated to the support of a School for the instruction of People of Color, in said Town, in Reading, Writing, and Arithmetic.

20 Shares in the Newburyport Turnpike Road.
20 do. in the Second New Hampshire Turnpike Road.
5 do in the Rhode Island Bridge Company.
1 do. in the Boston Theatre.
1 do. in the Boston Bath House.
1 Certificate of City Stock for $4,000—on interest at 5 per cent. payable in twenty years.
6 Shares in Suffolk Bank.

Legacy of Rufus Webb, Esq.—the interest of which is to be applied to the purchase of Books, for the use of Indigent Scholars belonging to the Writing Department of the Franklin School.

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,000 00

Donation of a number of Citizens, for the purpose of constituting a Fund, the Income of which is to be applied to the payment of prizes to the most deserving Scholars in the Latin School.

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,050 00